RULES

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

REVENUE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

PUBLISHED UNDER THE AUTHORITY OF THE BOARD OF REVENUE, L. P.

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PREFACE.

The "Board's Rules," first edited in 1866, codified the rules then in force for the guidance of officers in the Revenue Department. A revised edition was brought out in two volumes, viz., Volume I of 1878 and Volume II of 1881. These were in due course broken up into different manuals, and the residuary chapters were retained in the Volume of the "Board's Rules" edited in 1888. This edition was subsequently brought up to date and republished in 1896.

2. It has been noticed that the arrangement of subjects in the Board's Manuals is not very convenient, while the rules in some cases over-lap. The Manuals have therefore been revised, and the following separate volumes have been issued:—

(*a*) The Government Estates Manual, containing Chapter III of the Board's Rules of 1896 as to Government estates.

(*b*) The Practice and Procedure Manual, containing rules as to conduct of Revenue suits, and of appeals in Revenue Courts, and rules as to service of processes, etc.

(*c*) The Register and Return Manual, containing a list of registers to be kept in Revenue offices, and of returns to be submitted.

(*d*) The Sale Law Manual, containing Revenue and Patni Sale Laws, with notes and rules for recovery of arrears.

The remaining portions of the Board's Rules and of the Revenue Officers' Manual have been rearranged and

included in the present Manual. The rules include all changes introduced by circulars and correction slips up to the end of January 1902.

3. The Volume is interleaved with blank pages to facilitate insertion of additions or alterations made subsequent to its issue. All correction slips should be entered in their proper places.

4. Errors and omissions in the Volume should be brought to the notice of the Board.

5. This Volume is to be cited as "Board's Rules, 1902."

BOARD OF REVENUE, L.P., *The 8th April 1902.*

E. W. COLLIN, *Secretary.*

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SLIP No. 113.

IN rule 1, chapter I, page 1 of the Board's Rules, 1902, for the words "and the Collector should by a written office order..... duly corrected to date" *substitute* the following :—

and the Librarian should be held responsible for correcting all the Manuals in the office. He should keep a complete list of all Manuals in all departments (all of which really belong to the library) and call them in when necessary and post the Correction Slips. Departments should be strictly forbidden to get Manuals except through the Librarian. 3-7-1906.

SLIP No. 12.

Omit the words "and year" from the heading of column 1 of the form at the end of rule 1, Chapter I, page 1 of the Board's Rules, 1902, and at the end of each of the Manuals. 3-10-1902.

BOARD'S RULES, 1902.

SLIP No. 134.

PAGE 1.—The following should be *inserted* as rule 2A, Chapter I of the Board's Rules —

2A. When a set of revised rules on any subject is promulgated, a memorandum of the changes made and a brief statement of objects and reasons should be appended as a preamble to the Circular Order prescribing the new rules. 16-11-1906.

RULES

OF THE

BOARD OF REVENUE.

CHAPTER I.

Circular orders and Rules.

(*a*) OF THE BOARD,

Codification of Board's circular orders.

1. All the extant circular orders of the Board, which it is necessary to include, have been codified in this Volume and the Manuals; and every circular order of a permanent character now takes the shape of a paragraph to be added, in its proper place, to the rules herein and in the Manuals. Printed slips of all such additions are supplied for the purpose to all subordinate revenue officers, and the Collector should, by a written office order, make some specified officer individually responsible for the proper posting of these slips into each of the Manuals supplied for the use of his office. This work should be done under the general supervision of the Deputy Collectors in charge of departments, who should report to the Collector once a quarter that the Manuals which concern such departments have been duly corrected to date.

A note in the following form is to be entered at the end of each Manual, which is to be filled up as correction slips are received. Inspecting Officers will thus be able to see at a glance if all the slips have been duly entered—

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Rules to be quoted, not circulars.

2. No circular order should be quoted, if its substance has been reduced to a rule and incorporated in this Volume or a Manual. The rules are the proper authority to quote. Old circular orders inconsistent with the rules must be understood to have been cancelled.

Issue of circulars.

3. The Board's circular orders are issued in bi-monthly parts, which are supplied direct (in any number required for office use) to every divisional, district, and subdivisional office subordinate to the Board.

They should be kept carefully in files in each office, and new circulars received should at once be added to the files, the correction and addition slips being forthwith inserted by the responsible clerk referred to in rule 1 in their proper places as soon as received. When the indexes to the Board's circulars are issued, the latter should be bound up in volumes.

Immediate attention to be paid to circulars.

4. Immediate attention must be paid by all grades of officers to the Board's circular orders. A Subdivisional Deputy Collector, for instance, must at once prepare and submit to the Collector any information which he finds from a circular order will be required from him, without waiting for any special instructions.

Rules under legislative enactments to be prepared in consultation with the Law officers of Government.

5. All rules to be issued under the provisions of any legislative enactments by local Governments with the previous sanction of the Governor-General in Council are, before submission to the Government of India, to be referred to the Legal Remembrancer, or some other competent legal adviser for opinion as to their general legality, and also as to whether they were drawn up in proper form as regards wording and arrangement. This course is to be invariably observed in the case of Government rules submitted by the Board and it is to be distinctly stated that they have been settled in consultation with the Law officers of Government.

(*b*) Of Commissioners.

Commissioners may issue circular orders.

6. Commissioners are authorised to issue circular orders to their subordinates, on questions of procedure and general practice. A copy of every such circular should, when it relates to revenue matters, be transmitted to the Board of Revenue, and in other cases to Government.

(*c*) Of Collectors.

Collectors not to alter practice.

7. A Collector may not alter any existing practice, or introduce any new practice, not specially required by law, into his district, without the sanction of the Commissioner, whose duty it is to preserve uniformity of practice in the districts of his Division,

SLIP No. 259.

Cancel rule 7, page 2 of the Board's Rules, 1902, and *substitute* in its stead the following :—

7. A Collector should not introduce a new practice in his district, without the sanction of the Commissioner, whose duty it is to preserve uniformity of practice in the districts of his division.

4-5-1910.

SLIP No. 236.

Insert the following as Rule 4A, Section I (*a*), Chapter II, page 3 of the Board's Rules, 1902 :—

4A. The term 'Heads of Departments' includes the following authorities engaged in revenue administration in the Lower Provinces :—

1. Board of Revenue.
2. Commissioners of Divisions.
3. Opium Agents, Bihar and Benares.
4. Commissioner of Excise and Salt.
5. Collector of Customs, Calcutta.
6. Director of Land Records.
7. Director of Agriculture.
8. Director of Surveys.

1-10-1909.

CHAPTER II.

Powers.

SECTION I.—RELATIVE POWERS* OF THE DIFFERENT AUTHORITIES.

(*a*) PRELIMINARY.

Powers assigned by competent authority.

1. The powers described in this Section are assigned by competent legal and executive authority.

Relation of higher to lower authority.

2. It is to be understood in each case that a higher authority has all the powers of any lower authority and, further, may, with or without appeal, modify or reverse any orders passed by a lower authority in a matter primarily within the competence of the lower authority, unless, by any law, the orders of the lower authority are final.

Reference to authority superior to two differing authorities.

3. A lower authority dissatisfied with the orders of the authority immediately above him may move that authority to refer the matter for the consideration of an authority superior to both. The responsibility in such case rests with the referring officer.

Officers to act upon their powers.

4. Officers are to be very careful to submit no matter for the decision of superior authority which they are competent to dispose of themselves.

(*b*) POWERS OF GOVERNMENT.

Government can issue orders where the power is not legally given to a lower authority.

5. Government has power to issue orders, at its discretion, in any matter in which the power to pass orders has not been conferred by law upon a lower authority.

Powers of Government.

6. The authority of Government is necessary in the following matters :—

To dispose of escheats	See Board's Rules.
To sanction loan at a lower rate of interest, or without interest, under Acts XIX of 1883 and XII of 1884	
To grant leave of absence to executive officers	
To sanction special additions to salaries which are not authorised by any general or special orders of the Government of India ...	
To sanction payment of salary to suspended officers	
To sanction establishments subject to report to Government of India ...	

* The following do not purport to be complete lists of the powers of the authorities mentioned : they show for the most part the power conferred by rules rather than by the law.

To fix rates of carriage for troops ... To sanction compensation for injury done to crops by troops encamping	See Board's Rules.
To make a new allotment of land revenue on partitioned estates in case of fraud or error—section 102, Act V (B.C.) of 1897 ... ... To issue orders or instructions for the guidance of the Board in partition matters—section 120, *Id.* ... To require proprietors of under-assessed estates to make refund to proprietors of over-assessed estates — section 103, *Id.* ... ... To vest Collector or Deputy Collector with settlement powers—section 110, *Id.*	See Butwara Manual.
To modify Government contribution to the road-cess collection establishment ... ... To sanction revaluation of estates at the instance of a Collector ...	See Cess Manual.
To extend the definitions of "fermented liquors" and "intoxicating drugs"—section 4, Act VII (B.C.) of 1878 ... ... To prescribe the distance from Calcutta within which an European distillery may be licensed by the Collector of Calcutta—section 7, *Id.* To suspend the operation of the provisions of the Excise Act relating to *tari*—section 14, *Id.* ... To prohibit or restrict the possession of foreign exciseable articles—section 17A, *Id.* ... ... To fix the rate of duty on spirituous and fermented liquors—section 18, *Id.*, and rule 5, Section I ... To fix the duty on siddhi, ganja, and charas—*cf.* rule 7, Section XIX; rule 36, Section XX; and rule 3, Section XXI ... ... To sanction rules regulating the importation and bonding of exciseable articles manufactured in British India beyond the limits of the Excise Act VII (B.C.) of 1878—section 19A, Act ... To appoint a Superintendent of Excise—section 32, *Id.* ... To appoint the Commissioner of Excise—section 33, *Id.* ... To vest officers of the Police, Customs and Revenue Departments with the same powers as excise officers in regard to seizure, search, arrest, &c.—section 41, *Id.* ...	See Excise Manual.

To remit the whole or any part of any penalty or forfeitures under section 19G or any part of any penalty under section 19E or of any court-fee under section 19E in excess of full court-fee. *Id.*, sec. 19J (2)	See Stamp Manual.
To sanction general rates of rent in regular settlements in which the number of raiyats whose rents are to be recorded exceeds 400 ...	
To sanction surveys and settlements of Government estates costing less than Rs 5,000	
To reduce or increase (up to 50 per cent.) allowances to proprietors ...	
To confirm temporary settlements beyond the competency of Commissioners in which the Government revenue assessed does not exceed Rs. 25,000	
To confirm permanent settlements to which the proprietors have a statutory right	
To confirm settlement of alluvial accretions	See Survey and Settlement Manual.
To sanction applications under section 103 of the Bengal Tenancy Act for survey and record of particulars ...	
To sanction the writing off as an irrecoverable balance the costs of a survey and record-of-rights which are not worth the cost of collection, but each such remission is to be reported to Government ...	
To sanction all fixed settlement appointments carrying pay of less than Rs. 100 a month	
To sanction, subject to report to Government, annual estimate within total estimates sanctioned by Government for survey and settlement of private estates, the cost of which is to be met from deposits or advances recoverable	
To change the existing procedure regarding classification of estates in tauzi-roll	
To re-write the tauzi-roll ...	
To write the tauzi ledger in vernacular	
To remove estates from the tauzi-roll	
To transfer estates from the tauzi-roll of one district to that of another	See Tauzi Manual.
To sanction abatement of revenue during currency of a settlement ...	
To sanction incorporation with parent estate of alluvial accretion ...	
To sanction remission of balances of land revenue due from estates other than those held direct by Government	

To sanction suspension of land revenue beyond current year or affecting more than one estate ... } See Tauzi Manual.

To take charge of person and property of any minor member of the family of any disqualified proprietor or joint-proprietor, who has an immediate or reversionary interest in the property of such proprietor. Court of Wards' Act IX (B C.) of 1879. section 7 ...

To use discretion as to assumption of, and withdrawal from, charge of an estate. *Id.*, section 9 ...

To retain charge of an estate, notwithstanding the death of the proprietor, until all debts and liabilities have been discharged. *Id.*, section 9 (*f*) ... ...

To retain charge of still disqualified proprietors when any of joint-proprietors ceases to be disqualified, and *Id.*, section 11, notes 1 and 2 ...

To retain or resume charge of property of persons entitled to property jointly with disqualified proprietor. Rule 7, page 50 ...

To make over property of deceased ward to claimant or to retain charge until dispute as to succession is determined. Court of Wards' Act, section 13 ... ...

To do all things requisite for property and person of ward. *Id.*, section 14 } See Wards' Manual.

To charge cost of establishment and expenses to a particular estate. *Id.*, section 16 ... ...

To mortgage or sell any part of wards' estates. *Id.*, section 18 ...

To appoint, control and remove Manager and Guardian. *Id.*, section 20 ... ...

To give maintenance allowance for ward and his family. *Id.*, section 22

To enforce the provisions of the Act *suo motu*. *Id.*, section 28 ...

To order Manager or Guardian to deliver up his accounts or any property which may be in his possession. *Id.*, section 47 ...

To give instructions for the application of moneys received by Managers. *Id.*, section 48 ...

To imprison persons disobeying orders under section 47. *Id.*, section 58

To sanction the creation, by ward, of any charge upon, or interest in, his property. *Id.*, section 60 ...

To exercise control generally over Commissioner and Collector. *Id.*, section 68 ... ...

To make rules consistent with the Act. *Id*, section 70 ...
To appoint Managing Commissioner and Managing Collector when a ward's estate is situate in different Divisions ... ...
To sanction charges debitable to the general rate levied under Act X of 1892 ... .
To dispense with security of Managers and Guardians ... ...
To sanction scheme of regular expenditure of an estate ...
To sanction all exceptional items of expenditure exceeding Rs. 500 ...
To assign the duty of auditing of accounts of Managers to any other person than the Collector or a Deputy Collector ... ...
To sanction farming of wards' estates
To sanction adoption of measures for education of a minor ... ...
To sanction marriage of a ward and expenditure thereon ... ...
To sanction works of improvement in an estate ... ...
To represent to Civil Court under section 326, Act XIV of 1882 ...
To permit Collector to apply to Civil Court to have himself appointed guardian of person or property of a minor ... .
To permit Collector to give his consent to be proposed by a private person for appointment as a guardian ... ...
To exercise control over Collector when appointed by Civil Court to be guardian of minor. Page 97, rule 5 (*c*), section 10 ... ...

} See Wards' Manual.

To exercise general control over management of encumbered estates. Page 203, rule 10, Part III ...
To sanction employment of extraordinary establishment in Government offices. Page 77, rule 10, section VIII (*b*) ... ...

To relax the rules restricting the shape of lots of waste lands in the Sundarbans ... ...
To grant a lease in the Sundarbans and Saugor Island of more than one lot to one applicant, or to the lease of a second lot to an applicant who already holds one ... ...
To grant land in the Sundarbans and Saugor Island found to be in use or occupation ... ...
To make arrangements in cases of objection to lease of lands in the Sundarbans and Saugor Island ...

} See Waste Lands Manual.

2. *Add* the following entry to rules 7 and 8, Sections 1 (*c*) and, 1 (*d*), Chapter II, pages 21 and 28, respectively, of the Board's Rules, 1902.

To sanction house-building advances to subordinate officers	See Board's Rules

9-4-1908.

To settle boundary disputes between the lessees of adjoining lots in the Sundarbans	See Waste Lands Manual.
To issue instructions for giving effect to the rules for the grant of leases of waste lands in the Sundarbans to large capitalists and in Saugor Island	
To grant lands for tea cultivation in Jalpaiguri and Darjeeling exceeding 1,800 acres and up to 3,000 acres ...	
To sanction payment by lessees of lands for tea cultivation in Jalpaiguri and Darjeeling for forest trees by instalments	
To fix the rent to be paid on the renewal of leases of lands for tea cultivation in Jalpaiguri and Darjeeling	

(*d*) Powers of a Commissioner.

Powers of a Commissioner.

8. The authority of a Commissioner is necessary and sufficient in the following matters:—

* To revise the proceedings of Collectors—section 31, *Id.*	See Excise Manual
* To hear appeals from Collectors' orders—section 83, *Id.* ...	
* To sanction the employment of Superintendents, Deputy Superintendents and clerks of distilleries and depôt clerks for preventive and detective purposes—Section II, rule 5	
* To sanction compensation for closing a shop—Section II, rule 30 ...	
* To change the site of a shop—Section III, rule 6	
* To authorise a Subdivisional Officer to make the annual settlements of his subdivisional excise shops at the head-quarters of his subdivision—Section III, rule 11 ...	
* To sanction the deputation of an officer to preside at the annual auction sales—Section III, rule 14	
* To sanction renewal of licenses—Section III, rule 34	
* To confirm the minimum fee to be demanded for a retail license under the fixed license-fee system—Section IV, rule 1	
* To sanction restaurant license—Section V, rule 14	
* To determine whether a part of a house or a place set apart may be considered to be a bar or "restaurant"—Section V, rule 15 ...	
* To sanction the employment of a preventive establishment to guard a distillery worked in the English method—Section VI, rule 7 ...	
* To sanction the renewal of bond for the removal of spirit from a distillery for use in the manufacture of sugar and molasses—Section IX, rule 22	
* To refuse permission to import Shahjahanpur rum without prepayment of duty—Section X, rule 7 ...	
* To authorise an officer to issue passes for the removal of Shahjahanpur spirits—Section X, rule 8 ...	
* To revise the market value of methylated spirits—Section XII, rule 7	
* To sanction the issue of a license for the distillation of country spirit in a private distillery—Section XIII, rule 3	
* To sanction the erection of suitable buildings for the storage of materials within the distillery enclosure—Section XIII, rule 21	

* This power is now exercised by the Commissioner of Excise Bengal.

* To authorise any gazetted officer or the Superintendent of a distillery to issue passes—Section XIII, rules 14 and 28 ... ...
* To sanction the supplies of liquor to a depôt from a distillery other than the sadar distillery of the district or from another depôt—Section XIV, rule 1 ... .
* To permit retail vendors to take their supplies from any distillery or depôt situate outside the district or subdivision in which their shops are situate—Section XIV, rule 3 ...
* To authorise the officer in charge of a distillery to receive duty on country liquor—Section XV, rule 11 ...
* To sanction settlement of outstill shops below the upset price—Section XVI, rule 4 ... ...
* To revise Collectors' orders extending the capacity of stills—Section XVI, rule 5 ... ...
* To refund the duty on beer returned unsold—Section XVII, rule 5 ...
* To sanction the settlement of licenses for home-brewing of pachwai at fixed fees with the headmen of villages—Section XVIII, rule 10 ...
* To determine the number of private ganja warehouses to be licensed and to fix the upset rent of each warehouse—Section XX, rule 47 .. } See Excise Manual.
* To sanction the writing off the account of deficiency in the quantity of ganja stored—Section XX, rule 64 ... ...
* To authorise Distillery Superintendent to grant passes for transport of ganja—Section XX, rule 61 ...
* To withhold any powers under the Ganja Rules from any Subdivisional Officer—Section XX, rule 66 ...
* To fix the minimum rate of fee for licenses to sell siddhi, majum, &c.—Section XX, rule 70 ...
* To raise security with reference to the amount likely to be in the custody of an officer—Section XXIII, rule 1A ... ...
* To authorise the payment of security by instalments—Section XXIII, rule 1F ... ...
* To appoint, remove or transfer inspecting officers—Section XXIII, rule 14 ... ...
* To suspend Deputy Inspectors—Section XXIII, rule 15 ... ...
* To pass travelling allowance bills of inspecting officers—Section XXIII, rule 16 ... ...

* This power is now exercised by the Commissioner of Excise, Bengal.

* To grant privilege leave to inspecting officers—Section XXIII, rule 17 ...	See Excise Manual.
* To sanction refunds in excise matters—Section XXIII, rule 21 ...	
* To determine the compensation in default of notice to be paid by the Collector when recalling an opium license—Rules under the Opium Act, rule 19 (2)	
* To sanction remission of the sum fixed by the Collector as payable by a licensed opium vendor or licensed druggist on surrender of his license or permit—Opium Rule 20 ...	
* To hear appeals from Collector's orders under the Opium Rules.—Opium Rule 27(1)	
* To authorise the Collector to keep opium for sale at a subdivision—Rule 8 of the Board's Subsidiary Opium Rules	
To sanction the execution of works of improvement in Government estates	See Government Estates Manual.
To ask the Collector to report on the facts, or call for his opinion in appeal cases against the orders of the Income-tax Deputy Collector where good reason is seen for doing so. Page 29, section 27, note 1 ...	See Income-tax Manual.
To summon and enforce the attendance of witnesses and compel them to give evidence and compel the production of documents. Page 29, section 28	
To remit wholly or in part any fine imposed under section 34. Page 38, section 34(2)	
To declare the principal place of business of a company, firm or person having places of business in different districts in the same Division. Page 42, section 47, note 1 ...	
To exempt officers from the obligation of referring their proceedings for the approval and confirmation of the Collector of the district ...	See Land Acquisition Manual.
To select a Deputy Collector for holding Revenue Agent's examination ..	See Practice and Procedure Manual.
To grant general or special sanction to a person to transact any business for his principal in a Revenue office	
To sanction distribution of the record grant within the Division ...	See Records Manual.
To order destruction of spoilt records	
To impose fines for disobedience of orders	See Regulation II of 1819 and Act XX of 1848.

* This power is now exercised by the Commissioner of Excise, Bengal.

To authorise subordinate officers to hold sales for arrears	See Sales Manual.
To appoint an excise establishment for supervising the weighment of salt prior to removal from salt-works to a licensed warehouse	See Salt Manual.
To grant rewards in a salt case in excess of Rs. 20 and up to the full amount of fine and the value of the salt confiscated in each case ...	
To grant refunds on account of spoiled or useless impressed Court-fee stamps and of Court-fee adhesive labels within one year from the date of the purchase of stamps or label or from the date on which the stamp was spoiled or rendered useless ...	Stamp Manual.
To grant refund or renewal on account of spoiled or useless non-judicial stamps within one year from the date of purchase of the stamp or from the date on which the stamp was spoiled or rendered useless. Rule 1, Sec. IV, Part II, page 151	
To sanction general rates of rent in regular settlements in which the number of raiyats whose rents are to be recorded exceeds 200, but does not exceed 400	See Survey and Settlement Manual.
To confirm temporary (regular) settlements from a rental of Rs. 500 up to Rs. 10,000	
To sanction cancelment for default of leases of estates not the property of Government when the revenue exceeds Rs. 500, and cancelment of all leases by consent of lessee ...	See Tauzi Manual.
To sanction remission of balances of land revenue due from estates held direct by Government	
To sanction suspension of land revenue against particular estates for the current year	
To sanction the further levy of fine imposed by Collector on farmers for not rendering accounts, when the amount levied under the Collector's order has exceeded Rs. 500. Court of Wards Act IX (B.C.) of 1879, section 58A.	See Wards' Manual.
To appoint Managing Collector of a ward's property situated in more than one district in the same Division	

To make certain appointments in a ward's property	See Wards' Manual.
To authorise certain Managers to make appointments	
To punish certain employés of the Court of Wards	
To authorise certain Managers to fine, suspend, and dismiss their employés	
To sanction settlements or re-settlements of raiyats' holdings and reductions of rent	
To sanction remission and writing off the accounts, arrears of rent, and debts	
To sanction items of ordinary and contingent expenditure provided for in the budget up to Rs. 200 on any one item	
To sanction exceptional items of expenditure not exceeding Rs. 500 on any one item	
To sanction audit of Manager's accounts by a Deputy Collector ...	
To sanction disposal of surplus funds of an estate	
To sanction permanent advance to meet ordinary and contingent charges of an estate	
To exempt Managers of large estates whose status is equal to that of a Deputy Collector from compliance with certain rules	
To sanction sale of moveable property and live-stock	
To nominate or substitute any person to be the next friend or guardian for any particular suit and to sanction payment of costs and damages decided against the ward	
To order a suit to be brought on behalf of a ward, and pass such other orders as may be requisite for proper conduct of any suit in which a ward is concerned	
To grant lands for tea cultivation in Jalpaiguri and Darjeeling exceeding 1,500 acres and up to 1,800 acres	See Waste Lands Manual.

Powers of a Collector.*

9. A Collector has power to act in all matters not reserved by any law or order for the orders of higher authority :—

Powers of a Collector.

To modify the ordinary procedure regarding the issue of assessment notices—Delegated. See Bengal Government rule 19, page 63. ...	See Income-tax Manual.

* See Regulation II of 1793.

To give instructions to the Land Acquisition officer when tender of compensation exceeds Rs. 10,000 in any one case	See Land Acquisition Manual.
To sanction general rates in regular settlements under Act VIII (B.C.) of 1879 in which the number of raiyats whose rents are to be recorded does not exceed 200 ...	See Survey and Settlement Manual,.
To confirm all summary settlements and temporary (regular) settlements up to a rental of Rs. 500 ...	

Section II.—General Authorisations and Prohibitions.

(*a*) Authorisations.

Authority of notification in Gazette of appointments, removals, leave, &c.

1. The announcement in the *Government Gazette* of an appointment, removal, leave of absence, &c., over the signature of a Secretary to Government, is sufficient authority for all officers concerned to recognise and act upon without any particular orders.

Civil officers to bring to notice anything in any law or system injurious to public interests.

2. Officers exercising important civil functions are expected to bring to notice anything injurious to the public interest in the operation of any law or system, after communicating with the officers of the department concerned.

Performance of a specific order to be specially reported.

3. The performance of any specific order of a superior officer is always to be specially reported.

Discretion in communicating the remarks and correspondence of superior to inferior officers.

4. The communication to inferior officers of the remarks and correspondence of their superiors in authority and position is always a matter of discretion.

Dates according to Christian era to be given.

5. Whenever a date is quoted in any official document according to any era peculiar to this country, the corresponding date according to the Christian era is to be added.

Hours of attendance.

6. By orders No. 382T., dated 18th May 1866, the Government of Bengal determined that the hours during which a magisterial and revenue officer is expected to be present in his office for the despatch of business are to be from 11 A.M. to 5 P.M., unless, with the sanction of the Commissioner, any other hours are fixed.

Diary to be kept.

7. The Government further ordered that all Revenue Officers shall keep a diary in the form prescribed by the High Court in their Circular Order *No. 8 and General Letter No. 6 of the 10th September 1892, and shall insert therein on the cause list, immediately after the list of criminal cases, a statement showing the details of the different kinds of revenue work done during the day and the time occupied by it.

* Published at page 821, Part I of the *Calcutta Gazette* of the 31st August 1892.

For example—

Land acquisition case No.	...	1-2 P. M.,
Certificate work ...	...	2-3 P. M.,

and so on.

Certificates to subordinates.

8. An officer having incurred the grave displeasure of the Governor-General in Council for omitting to state all the grounds for dismissal in a certificate granted by him to a dismissed subordinate, attention is specially drawn to the responsibilities of all officers in this particular, and to the necessity of stating the whole of the facts in respect of character and conduct in all certificates which may be granted by them to their subordinates.

Duties of Civil officers in respect of public buildings in their charge.

9. All civil officers who have public buildings in their charge are frequently to inspect them and to see that they are kept clean; that all doors, windows and wood-work are washed periodically; that any white-washing and petty repairs required are promptly executed; and that the furniture is kept clean and in good order. The quadrennial repairs required will then often be merely nominal, and the assistance of the Public Works Department should only be asked for when any important repairs have to be carried out, such as the renewal of beams or the general painting of wood-work.

(*b*) PROHIBITIONS.

Use of official documents.

1. The following notification by the Foreign Department of the Government of India, No. 150, dated 30th August 1843, is hereby republished for general information, with an intimation that the instructions therein contained are to be carefully observed by all officers subordinate to the Board:—

Notification.—Some misconception appearing to exist with respect to the power which officers of both services have over the documents and papers which come into their possession officially, the Governor-General in Council deems it expedient to notify that such documents and papers are in no case to be made public, or their contents communicated to individuals, without the previous consent of the Government to which alone they belong.

The officer in possession of such documents and papers can only legitimately use them for the furtherance of the public service in the discharge of his official duty, and it is to be understood that the same rule which applies to documents and papers applies to information of which officers may become possessed officially.

Disclosure of information received in official capacity.

2. *Information received by all officers of Government in their official capacity, whether from official sources or otherwise, which is not from its nature obviously intended to be made public,* should not be treated as if it were at their personal disposal.

The following orders on the subject were issued under Resolution No. 1C.H., dated 16th December 1878, of the Government of India in the Home Department:—

"The Governor-General does not think it necessary to issue any general order entirely prohibiting the disclosure, without special authority, of any information received officially. In such matters much must necessarily be left to the discretion and intelligence of officers holding places of trust, and in charge of duties more or less important. But His Excellency would impress upon all officers the serious responsibility involved in the exercise of the discretion. Whenever there is any room for doubt as to the right course to pursue, the orders of superior authority should be obtained before information regarding the public affairs is communicated to anyone not officially entitled to receive it."

Communication of information to the Press.

3. Officers of Government are forbidden to communicate to the Press, without special authority, information of which they may become possessed in the course of their official duty The following orders on the subject were issued under Resolution No. 22A., dated 3rd June 1885, of the Government of India in the Home Department:—

"(*a*) No officer of Government, not specially authorised in that behalf, is at liberty to communicate to the Press, either directly or indirectly, information of which he may become possessed in the course of his official duty. A similar professional reticence should be exercised by all officers of Government in their private and unofficial intercourse with non-official persons, and even with officers of Government belonging to other departments. His Excellency the Viceroy and Governor-General does not for a moment intend to debar officers of Government in private life from the same freedom in the discussion of public events which is enjoyed by all Her Majesty's subjects; but when an officer has in the course of his duty become possessed of special information not yet made public, he should always be strictly on his guard against the temptation of divulging it, even to other servants of Government, when these are not officially entitled to his confidence. Irresponsible persons hearing facts of interest mentioned without reserve in the course of general conversation can scarcely be expected to refrain from repeating them to others, and thus giving them a premature and too often a garbled currency.

"(*b*) His Excellency the Viceroy and Governor-General feels sure that he has only to invite the attention of the officers of Government to the importance of this

matter to secure their earnest co-operation in putting a stop to such casual and unpremeditated breaches of official confidence. Officers of Government are bound to be as reserved in respect of all matters that may come within their cognizance during the discharge of their public duties as lawyers, bankers, or other professional men in regard to the affairs of their clients.

"(*c*) For the due communication to the Press of such information as may unobjectionably be given to it, departmental arrangements must be made under proper authority."

Connection of Government officers with the Press.

4. The following orders as to the extent to which officers in the service of Government are permitted to connect themselves with the Press were issued under Resolution No. 19-1134, dated 8th July 1875, of the Government of India in the Home Department :—

"(*a*) No officer in the service of Government is permitted, without the previous sanction in writing of the Government under which he immediately serves, to become the proprietor, either in whole or in part, of any newspaper or periodical publication, or to edit or manage any such newspaper or publication. Such sanction will only be given in the case of newspapers or publications mainly devoted to the discussion of topics not of a political character, such, for instance, as art, science, or literature. The sanction will be liable to be withdrawn at the discretion of the Government.

"(*b*) Officers in the service of Government are not prohibited from contributing to the public Press ; but their position makes it incumbent upon them to confine themselves within the limits of temperate and reasonable discussion, and they are prohibited from making public, without the previous sanction of Government, any documents, papers, or information of which they may become possessed in their official capacity. These rules have been hitherto in most cases honourably observed. In case of departure from them, or if the Government should consider the connection of any officer with the Press to be contrary to the public interests, his liberty to contribute will be withdrawn.

"(*c*) The Government of India will decide in case of doubt whether any engagements of officers with the Press are consistent with the discharge of their duties to the Government."

Attack on the policy and the proceedings of Government.

5. A member of the Government service is not at liberty to make an attack upon what he knows or believes to be the policy or procedure deliberately approved by the Government. It is no justification of such attack that he is actuated by conscientious motives or has a strong conviction of the correctness of his own judgment. It is improper for any officer to convey to the public, whether in writing, or in a speech, or otherwise, any opinion upon matters of Government policy which are, or are likely to become, the subject of public discussion. It is, of course, inevitable that cases must from time to time occur in which the decisions of Government do not commend themselves to the officers who may have to carry them out. On such occasion the officers in question, after making proper representations to their official superiors, have only two courses open to them, namely, either to acquiesce loyally and silently in the decision of the responsible authorities or to resign their positions in the service.

Despatch from Secretary of State, No. 141, dated 6th October 1898.

Attitude of Government officers towards political or *quasi*-political movements.

6. The Government of India have laid down that "servants of Government have not the same liberty of action as private individuals, and are bound to hold themselves aloof from many movements which are perfectly legitimate, and which private persons are free to promote;" and have directed the observance of the following rules as to the attitude which should be maintained by officers in the service of Government towards political or *quasi*-political movements with which they may be brought in contact:—

(*a*) As a general rule, no officer of Government should attend at a political meeting where the fact of his presence is likely to be misconstrued, or to impair his usefulness as an official.

(*b*) No officer of Government may take part in the proceedings of a political meeting, or in organizing or promoting a political meeting or agitation.

(*c*) If in any case an officer is in doubt whether any action which he proposes to take would contravene these orders, the matter should be referred to the Head of the Department or district and, if necessary, to the Local Government or Administration.

Vindication of acts or character from defamatory attacks.

7. In a general order of the Government of India in the Foreign Department, dated 15th March 1847, it was laid down that a Government officer is at liberty, if his public conduct in the transaction of his official duties is impugned, "to seek redress through the usual official channel by an appeal to the Government he serves, and that the Government so

appealed to will afford him every opportunity of vindicating his character." As the practice in this respect is not uniform in all Provinces, the Governor-General in Council deems it desirable to prescribe the following procedure which should be generally observed in future:—

(i) (*a*) Without obtaining the authorisation of the Government to which he is immediately subordinate, no officer of Government is permitted to have recourse to the Courts for the vindication of his public acts, or of his character as a public functionary, from defamatory attacks. In giving authority to institute proceedings, the Local Government concerned will decide whether the circumstances of the case are such that the Government should bear the costs of the proceedings, civil or criminal, or leave the officer to institute the prosecution or suit at his own expense; and in the latter case it will also determine, in the event of the matter being decided by the Courts in the officer's favour, whether he should be recouped by Government the whole or any part of the costs of the action.

(*b*) The ruling above laid down does not affect an officer's right to defend his private dealings or behaviour in any way that he may be advised; but his official reputation is in the charge of the Government which he serves, and it is for that Government to decide in each case whether the institution of proceedings to vindicate his public acts or character is necessary or expedient.

Circular letter of the Government of India, Home Department, No. 30-Public 1676—1685, dated 5th September 1890.

(ii) Clause (*i*) of this rule and rule 3(*a*) of this Section do not, except indirectly and by implication, prohibit officers from communicating with the public Press in explanation or defence of their official conduct. The Governor-General in Council,* has, however, directed that no officer of Government shall communicate with the public Press in perpect of his official conduct or acts without the prior consent in writing of the Local Government under which he is serving.

* Letter from the Government of India, Home Department, to the Chief Secretary to the Government of Bengal, No. 1367, dated 29th May 1900.

8. Civil and military servants of Government are prohibited from entering into pecuniary arrangements with members of the service or department to which they belong, in connection with the resignation of any appointment

Pecuniary arrangements referable to the resignation of appointments.

held by them. The Government of India in Notification (General Department) No. 216, dated 9th September 1842, laid down that "on proof of any appointment, civil or military, having been resigned under such circumstances, the nomination consequent on such resignation will be cancelled, and the parties concerned suspended the service in Public Orders pending the pleasure of the Hon'ble the Court of Directors."

Circular No. $\frac{55}{1864\text{-}73}$, dated 29th December 1883.

9. In the Resolution of the Government of India in the Home Department, No. $\frac{31}{1217\text{-}12}$, dated 11th July 1885, it is laid down that no officer of Government shall ask or accept pecuniary aid or subscriptions from Native Chiefs or officials of Native States in pursuance of public objects, except with the sanction previously obtained of the Local Government to which he may be subordinate. By a later Resolution of the Home Department, No. $\frac{25}{1437\text{-}60}$, dated 14th August 1889, this rule has been extended to applications for, or acceptance of, assistance towards private or semi-public objects.

Applications to Native Chiefs for pecuniary contributions.

10. The following summary of the existing law and rules regarding the acceptance by Government servants of presents from Native Chiefs and others is contained in Circular No. 1299G., dated 20th June 1876, of the Government of India, Foreign Department :—

Acceptance of presents from Native Chiefs and others.

"(*a*) The main provisions of the law on the subject are contained in 13 Geo. III, Chapter 63, sections 23-24; 33 Geo. III, Chapter 52, sections 62-63; 3 and 4 Wm. IV, Chapter 85, section 76. (See Appendix to this Chapter.)

"(*b*) The prohibition of the receipt of presents from Native Chiefs and others does not extend to the receipt of a few flowers or fruits, and articles of inappreciable value, although even such trifling presents should be discouraged.

"(*c*) It does not extend to the exchange of presents between Governors, Lieutenant-Governors, Chief Commissioners, Agents to the Governor-General or Political Officers generally in their ceremonial intercourse with Native Chiefs, on which occasions the presents from the Chiefs are deposited in the Government Toshakhana, and return presents are given at the Government expense.

"(*d*) It does not apply to presents to Medical officers made *bonâ fide* for services rendered.

"(*e*) The general prohibition extends to all servants of Government, Native or European, covenanted or uncovenanted, in whatsoever department they may be serving.

"(*f*) Where presents cannot absolutely be refused without giving offence, they must be delivered up to Government, and to this rule no exception whatsoever is permissible save with the express sanction of His Excellency the Governor-General in Council, which will only be given under very special circumstances.

"2. The Governor-General in Council desires that the above rules may be strictly observed and no deviation therefrom permitted, except with the previous sanction of the Government of India."

Complimentary addresses, testimonials, entertainments, &c., to officers of Government.

11. Officers of Government are forbidden to receive complimentary addresses either from those with whom they have been officially connected or from the public. The following rules were re-issued under Resolution No. 729—53, dated 6th May 1898, of the Government of India in the Home Department, and the duty of exact obedience to them was impressed on all concerned:—

1. Save as in these rules otherwise provided, all servants of Government, covenanted or uncovenanted, are forbidden to receive complimentary or valedictory addresses in any form, or to accept testimonials of any kind, or to attend public meetings or complimentary entertainments of a formal and public character held in their honour.

2. The Government views with disfavour all similar manifestations in the case of retired officers, when following immediately upon their retirement from active service, and designed as an acknowledgment of acts done by them while in the service of Government.

3. It is not intended to prohibit such an expression of regard for the private or official character of an officer retiring from service, or leaving his station or district, as is involved in a farewell entertainment supported by his personal friends, even though some of these may be his official subordinates. But it is expected that the proceedings on such occasions will be substantially of a private and informal character.

4. Local Governments and Administrations are authorised to forward to an officer who has left a station or district the resolution of any local public body recording a vote of thanks to him for help and advice afforded during his official connection with the station or district.

* * * * *

6. Nothing in the above rules is meant to prohibit compliance with the request of a public body that a Government officer should sit for his portrait, bust or statue in recognition of his public services: provided that the portrait, bust or statue is not intended for presentation to the officer concerned.

7. The participation of Government officers in the raising of funds for the foundation of scholarships, or for procuring a portrait, bust or statue, as a spontaneous recognition of the services of a Government officer is not forbidden; but it should be clearly understood that any solicitation on the part of officers of Government for subscriptions from any person who does not voluntarily come forward to contribute is disapproved by the Government of India.

8. The previous sanction of the Government of India must be obtained to the relaxation of these rules in any special case in which the Local Government or Administration may think this desirable.

Pecuniary dealings with Natives.

12. Public servants of all departments are strictly forbidden to have any pecuniary dealings with Natives, whether within their jurisdiction or beyond it, except under the restrictions contained in the four following rules:—

(*a*) Whenever a public servant wishes to dispose of a house, bungalow, elephant, horse, or carriage, or other valuable property to any Native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Local Government to which he is subordinate, stating the facts and circumstances and the price offered for the article to be sold. The Local Government will then pass such orders on the reference as may seem fit and proper.

(*b*) Whenever a public servant is about to quit his station or district permanently, or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages, and horses, and the like property of value to native purchasers, he shall report his intention to the Commissioner, or the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction, or in reporting the circumstance to the Local Government for further orders.

(*c*) Whenever a public servant, on quitting his station or district, wishes to dispose of his furniture, household goods, live-stock, etc., he is at full liberty to do so either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is that the transaction should be open and patent to everybody on the spot.

(*d*) Rule (*a*) is to be considered applicable to purchases equally with sales.

The above rules are not applicable to *bonâ fide* transactions with regular dealers.

Officers of Government not to lend money to land-holders.

13. By section 2 of Regulation XXXVIII of 1793, Covenanted Civil Servants are prohibited from lending money, directly or indirectly, to any proprietor or farmer of land, or dependent talukdar or under-farmer or raiyat or their sureties, and by a Resolution of the Government of India in the Home Department, of the 17th March 1882, this prohibition has been extended to natives of India appointed to an office ordinarily reserved for members of the Covenanted Civil Service under

the provisions of 33 Vict., chapter III, section 6. By a later Resolution of the Home Department, dated the 16th January 1890, the rules which apply to Covenanted Civil Servants and members of the Statutory Civil Service, as above noticed, have been extended to all uncovenanted officers in the Subordinate Executive and Judicial Services of the Government, who are accordingly prohibited from lending money at interest, whether directly or through relatives or other agents, to land-holders, with or without security, within the Province in which they are employed.

NOTE 1.—These orders apply to all Executive and Judicial servants of Government to whom the term "officer" is usually applied,* and the prohibition covers all loans. (Letter from the Government of India to the Government of Madras, No. 2107, dated 6th December 1890.)

*e.g., Deputy Collectors and Tahsildars and Subordinate Judges and Munsifs.

NOTE 2.—The prohibition contained in the Resolution of the Home Department, No. 2R.-87—103, dated 16th January 1890, is applicable to loans (whether on the security of a mortgage or unsecured) to estates administered under a Court of Wards or an Encumbered Estates' Act.—[Bengal Government Circular No. 6A (Appointment Department), dated 30th November 1899.]

NOTE 3.—The prohibition contained in the Resolution of the Home Department, No. 2R-87—103, dated 16th January 1890, has been relaxed in the case of a Probationary Deputy Collector who belongs to a joint Hindu family which has been carrying on the business of money-lending as an ancestral profession, on the understanding that the officer takes no active share in the business and is not employed in the district in which the transactions of the firm are carried on. (Letter from the Government of India, in the Home Department, to the Government of the North-Western Provinces and Oudh, No. 1036, dated 19th April 1900.)

Pecuniary transactions on behalf of estate under Government management.

14. Collectors are prohibited from entering into any pecuniary transactions with a public servant on behalf of an estate under the management of the Revenue authorities.

Pecuniary relations of Government officers with persons subject to their authority.

15. Officers of Government are forbidden to take loans from, or to place themselves under pecuniary obligations to, persons who are subject to their official authority or influence, or who reside, possess property, or carry on business, within the local limits for which they are appointed. The following orders on the subject were issued under Resolution No. 637—22-640, dated 16th March 1888, of the Government of India in the Home Department:—

From the replies to Home Department Circular of the 14th October 1887, it appears that there are no uniform executive orders on the subject of the pecuniary relations of Government officers with persons who are subject to their authority; and as Regulation VII of 1823 applies only to Covenanted Civil Servants and only to such officers when serving in certain portions of the Bengal Presidency, the Governor-General in Council considers it desirable that definite instructions should now issue with the object of making the liability in this matter of all officers holding civil appointments the same throughout India. The

Governor-General in Council is accordingly pleased to direct that the following rules shall be strictly observed in future:—

(*a*) All Covenanted Civil Servants, Statutory Civilians, Uncovenanted Officers who hold gazetted appointments, and Military Officers in civil employ are prohibited under pain of dismissal from taking loans from, or otherwise placing themselves under pecuniary obligations to, persons subject to the official authority or influence of such Government officers, or residing, possessing property, or carrying on business within the local limits for which such Government officers are appointed.

(*b*) This prohibition does not extend to transactions in the ordinary course of business with Joint-Stock Banks and British firms.

The following orders were subsequently issued under Resolution No. 1032–49, dated 9th June 1897, of the Government of India in the Home Department:—

It has been brought to the notice of the Government of India that Home Department Resolution No. $\frac{22}{637-673}$, dated 16th March 1888, conveying orders on the subject of the pecuniary relations of Government officers with persons who are subject to their authority, makes no provision, such as is contained in section 6 of Regulation VII of 1823, for the case of pre-existing indebtedness on the part of Civil officers to individuals resident in districts to which they may be posted. The Governor-General in Council considers such a provision desirable, and is accordingly pleased to direct that the following rule shall be added to the rules laid down in the Resolution quoted above:—

(*c*) Any such officer, as is referred to in rule (*a*) who is appointed or transferred to a post in which he will be in a position to exercise official influence or authority over any person to whom he is under any pecuniary obligation, or to a post with local jurisdiction within the limits of which any person to whom he is under any pecuniary obligation resides, possesses property or carries on business, shall be bound to declare, without delay, the circumstance to the officer to whom he is immediately subordinate for report to the Government, and failing to do so shall be subject to the same penalty as if the obligation were incurred after his appointment or transfer.

Indebtedness of native public servants.

16 It is obligatory on native public servants to disclose to Government their indebtedness to individuals resident in districts to which they may be under orders of transfer. The following orders on the subject were issued by the Government of

Bengal, Judicial Department, in letter No. 5757J., dated the 25th November 1896.

"(*a*) The Government of India have decided that it should be obligatory on native public servants to disclose to Government their indebtedness to individuals resident in districts to which they may be under orders of transfer. Although section 6 of Bengal Regulation VII of 1823, which contains directions in the matter, is only applicable to covenanted servants of Government, the principle is one which should, in the opinion of the Supreme Government, be extended to uncovenanted native officers also; and the Lieutenant-Governor therefore desires that the responsibility of such officers in this respect may be distinctly explained to them.

" (*b*) I am to observe further that excessive indebtedness of public officers to tradesmen is a very serious disqualification for Government service; but that, while it is not desired ordinarily to interfere in matters connected with trade debts, it will be within the discretion of District Officers and Heads of Departments to report to Government cases in which the degree of indebtedness is such as to threaten to give rise to a public scandal."

Insolvency.

17. In reply to a question submitted by the Government of Bombay, whether a public declaration of insolvency on the part of Civil Servants is to be regarded as a disqualification for office, or to be visited by Government with any marks of its disapprobation, the Court of Directors said :—

" We have no hesitation in giving it as our decision that such a declaration of insolvency as is involved in a resort to the Insolvent Debtors' Court for relief is quite incompatible with the maintenance of that high character for independence which we regard as essential in those filling offices of trust and authority in our service. We direct, therefore, that, in the event of any one of our Civil Servants at any time availing himself of the means afforded by the Court to obtain relief from his liabilities, he be suspended from public employment, and his case forthwith reported to us for final orders." These views are of general application.

Despatch from the Court of Directors, No. 18, dated 22nd March 1851, published in Home Department Notification No. 181, dated 26th January 1855.

Investment of public and charitable funds.

18. Government officers are forbidden to invest public and charitable funds otherwise than in Government securities, or to deposit such funds save in a Government Treasury, the Bank of Bengal, or one of its branches.

Unauthorized funds not to be created.

19. The creation of unauthorised funds by fines and deductions of pay, or in any other way, is strictly forbidden.

Copies of reports regarding officers.

20. If distinct charges are made against officers, or special praise awarded to them, they will, as a matter of course, be furnished with the remarks of their superiors; but they have no right to demand a copy of every official report made concerning them.

Commission on purchases for Government forbidden.

21. Any commission on purchases made by a public servant on account of Government, or any gratification, or payment, the receipt of which is not specially sanctioned by Government, has been, by notification in the Gazette, dated 16th July 1865, declared not to be a "legal remuneration" within the meaning of section 161, Act XLV of 1860.

Occupants of Government buildings may not utilise them to their own pecuniary advantage.

22. Persons living in Government buildings free of rent cannot utilise such buildings or portions of such buildings to their own pecuniary advantage by subletting and appropriating the rent.

Elephants not to be borrowed.

23. Elephants should never be borrowed from zamindars or others for the public service except upon an emergency, and with the consent of the Board.

Government officer prohibited from taking other service when in receipt of furlough or leave allowance.

24. By a Resolution of the Government of India in the Department of Finance and Commerce, No. 2256P., dated 17th May 1899, it has been decided that no gazetted officer of Government who is in receipt of furlough or leave allowance, may, without the special orders of the Government of India, take service under any other employer in India, and no such officer, whose services have been lent to any other employer in India, can take leave or obtain leave allowances from the Government of India, unless he actually quits his employment for the period of such leave. In the case of a non-gazetted officer, the previous consent of his departmental superior is sufficient authority for the taking of leave with the object of obtaining such employment and for the acceptance of such employment during leave.

Channel of communication of Government officials in India with officials out of India.

25. No Government officials in India should, in any case, address official communications direct (1) to Officials in the United Kingdom, (2) to Officials in Continental Europe, or (3) to Officials in the Colonies. All references to the persons mentioned should be made through the channel of the Government of India and Her Majesty's Secretary of State. It is not the intention of these orders to prohibit the free communication between Local Governments and the adjoining colonial possessions of the Straits Settlements and Ceylon

prohibited from acquiring or holding land within the province in which they are employed or with the administration of which they are concerned, whether that connection be permanent or temporary.* This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

* To Secretary of State, No. 40, dated 16th June 1873; from Secretary of State, No. 99, dated 26th August 1873 (embodied in Home Department Resolution No. 13—467, dated 13th February 1874).

29. Natives of India appointed under the Statutory Rules are permitted to hold any lands actually in their possession when they enter the service of Government, or which may come into their possession thereafter by inheritance, gift† or devise, provided that full information in respect of such lands is given to the Local Government, which will consider in each case whether the fact of an officer holding any particular lands need be a bar to his employment in the district where these are situated. No fresh purchase of land is, however, allowed on the part of a Statutory civil servant without the previous sanction of the Local Government under which he is serving.‡

† *i.e., bonâ fide* gifts from relatives or near friends.

‡ Home Department Resolution No. 11—426—37, dated 17th March 1882, and circular letter No. 26—1095—1104, dated 21st July 1882 (Despatch from Secretary of State, No. 68, dated 8th June 1882).

NOTE.—This rule is also applicable to natives of India who enter the Indian Civil Service by competition in England. (Home Department Circular No. $\frac{19\text{-Public}}{1161—1170}$, dated 14th June 1890.)

30. Uncovenanted officers exercising independent judicial or revenue functions, whether of European, Eurasian, or Native descent, are not debarred from acquiring or possessing landed property in British India for agricultural purposes, provided that they must not hold landed property in the districts in which they are employed. Although uncovenanted officers are not precluded from holding land, it is inexpedient that appointments which necessarily confer a considerable amount of power and influence on their occupants, such as those of Munsif, Deputy Collector, and Tahsildar, should be filled by persons holding landed property within their jurisdiction.§

§ Despatch from Secretary of State, No. 22, dated 10th August 1861.

31. Officers (*a*) of all classes (including candidates for office) must be required to make a declaration (*b*) of the fact of their being in possession of, or of their having acquired, landed property, stating the district within which it is situated, with such other particulars as may be considered necessary, of which registers should be kept by the Local Governments concerned.‖

‖ Despatch from Secretary of State, No. 22, dated 10th August 1861.

(*a*) NOTE 1.—It has been laid down that the expression "officers of all classes (including candidates for office)" applies to all officers in superior service, and covers canal revenue and water establishments, including patrols. (Home Department No. 10R.—636-60 (Public) of March 1890, and No. 1050G., dated 24th April 1890, from Government of India, Public Works Department.)

(*b*) NOTE 2.—It has been ruled that similar particulars must be given of property held by, and managed by, wives of officers or other members of their families living with, and in any way dependent on them; and that the management of such property shall be subject to the same restrictions as that of property belonging to themselves. (Home Department No. 23—2405-14 (Public), dated 11th September 1888.)

32. It is incumbent on the several Local Governments to take care that no officer who may be in possession of landed property in British India or elsewhere, to whatever branch of the service he may belong, shall apply any portion of the time and attention which ought to be devoted to his public duties, whether Civil or Military, to the management of that property, and that longer or more frequent leaves of absence are not permitted on that account.*

* Despatch from Secretary of State, No. 22, dated 10th August 1861.

Acquisition and possession of landed property in Native States for any purpose.

33. Civil servants and military officers in the actual service of the Crown in India are prohibited from holding lands in a Native State for any purpose whatever. This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

† Paragraph 6 of despatch from the Government of India to Secretary of State, No. 40, dated 16th June 1873; Despatch from Secretary of State, No. 99, dated 26th August 1873, and Home Department Resolution No. 13—467, dated 13th February 1874.

Investments other than those in land for the profits of cultivation.

34. With regard to investments other than those in land for the profits of cultivation, officers of every rank and class in the public service are expected to abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings of the kind with which their public duty is connected.† Subject to this general proviso, there is no objection to Government ‡ servants holding shares in mining or other companies (including agricultural companies) having for their object the development of the resources of the country, provided that they must not take part in the management of any such company, and that they must not be employed in the districts where the operations§ of the company with which they may be connected are carried on.‖ This latter prohibition must be held to apply sometimes with less, sometimes with greater, force to certain officers connected with the Central Administration, such as members of the Local Government, Members of the Board

‡ The Secretary of State has held(*a*) that the standing orders as to the connection of Government officers with trading companies apply only to gazetted officers of the Covenanted and Uncovenanted services, and do not apply in the case of clerks and other ministerial officers in Government employ, with regard to whom the supervision of heads of departments should suffice as a check.

(*a*) Despatch No. 73, dated 19th July 1883, paragraph 5.

§ *N.B.*—The right of officers, Civil and Military, to hold shares in agricultural companies operating in Native States is regulated by the same rules as apply to their holding shares in similar companies within British territory.

Despatch from Secretary of State No. 22, dated 25th November 1862, paragraph 5.

‖ Despatch from Secretary of State, No. 46, dated 31st May 1862.

of Revenue and their Secretaries; and to indicate the necessity of great circumspection on the part of such officers as to the undertakings with which they become connected in any part of the province in which they are employed.*

* To Madras Government, No. 1086, dated 10th July 1884.

35. In the matter of taking part in the management of a company, it has been decided† that the prohibition was not intended to apply to the participation of Government officers in the direction of those companies only which are designed to develop the resources of the country, but also to preclude such officers from taking part in the direction of such institutions as banks‡ (*a*). It has also been held that the prohibition against officers taking part in the management of a company applies§ to public servants on leave equally with those in active service, but that it does not extend‖ to officers who, with the consent of the Government of India, take service under Railway Companies working under concession from Government, nor does it apply to the management¶ of associations which are established *bonâ fide* for the purpose of mutual supply, and not of trade and trade profit (provided in this latter case that the interests of Government do not suffer by the double employment of the officer concerned). Although the prohibition against taking part in the "management" of a company cannot, taken literally, be held to debar an officer from taking part as a promoter, or as one of the applicants for registration in the Memorandum of Association, the Governor-General in Council has held that the danger against which the prohibition was aimed, namely, that of official influence being abused or official trust betrayed, is, under such circumstances, not much less than if the officer took part in the management after the company has been started. Government servants are therefore distinctly forbidden to take any part in the promotion or registration of companies.

† Despatch from Secretary of State, No. 73, dated 19th July 1883, paragraph 4.

‡ Paragraph 4 of despatch from Secretary of State, No. 73, dated 19th July 1883.

§ From Secretary of State, No 99, dated 7th September 1882.

‖ Resolution of the Public Works Department, No. 1650-1672G., dated 14th December 1882.

¶ Despatch from Secretary of State, No. 73, dated 19th July 1883.

(*a*) NOTE 1.—The Secretary of State has decided that the standing orders regulating the connection of Government officers with Banks and Trading Companies apply to all gazetted officers of Government, and that no such officer holding a permanent appointment under Government, whether pensionable or not, shall be permitted to serve as a Director of any Bank or Public Company without previous reference to him.

The Secretary of State has also decided that the Solicitors to Government at Calcutta, Madras, and Bombay may be permitted to serve as Directors of Banks and of Companies so long as the public service in on way suffers, and the interests of the Banks or Companies are not antagonistic to those of the Government, and that the like rule may be applied to Government Pleaders, Diocesan Registrars, Crown Prosecutors and Coroners.

[*Vide* despatches from the Secretary of State, No. 25 (Financial), dated 7th February 1889, and No. 53 (Public), dated 14th May 1891.]

The orders prohibiting Government servants from becoming Directors of Public Companies do not apply to non-gazetted and ministerial officers in Government employ, in whose case it is expected that the supervision of heads of departments and offices will suffice as a check. It must, however, be distinctly understood that Government can at any time prohibit any extra employment which in its opinion it is undesirable that its servants should undertake.

[*Vide* despatch from Secretary of State, No. 73 (Public), dated 19th July 1883.]

Speculations generally.

36. It is a standing order that servants of Government are required to abstain from speculative investments; but no literal definition has been laid down as to the stage at which, or the circumstances under which, the holding of land or other valuable property becomes speculative. It is obviously speculative to secure a grant of land supposed to be *auriferous* with the object of disposing of it hereafter to companies. Habitual speculation by officials has been always held to be an evil; and the Government has reserved* to itself full power to deal stringently with the practice whenever it appears to prevail. The general distinction which exists between permanent and speculative investments is sufficiently described in the extract given in the margin, from Home Department letter to the Government of Bengal, No. 1495, dated 10th April 1873.

37. The foregoing paragraphs contain a brief summary of the more important orders which have been issued from time to time on the subjects under notice, and the Governor-General in Council trusts that they will serve as a useful guide to Local Governments and Administrations and to officers serving under them. It should, however, be understood that this summary merely embraces the more important orders, and does not profess to be exhaustive.

* Paragraph 7 of despatch to the Secretary of State, No. 40, dated 16th June 1873. Despatch from the Secretary of State, No. 99, dated 26th August 1873.

The Government of India consider that there exists an essential difference between permanent and speculative investments; that the distinction is one of motive, and that the frequency of a man's purchases and sales may be, and usually is, very good evidence of his motive in effecting them. If an officer habitually buys and sells securities of a value notoriously fluctuating, it is clear that he is addicted to speculation and he thereby undoubtedly lays himself open to the disapproval of Government, which can be expressed in various ways, and in a degree proportionate to the nature of the dereliction. If he engages in such pursuits to an extent which attracts public notice and unfavourable remark, so that his integrity or his application to his public duties is discussed and doubted, then he has given rise to a scandal with which the Government will have to deal.

APPENDIX.

[See Section II, Rule 10(*a*).]

[*Extract 13, Geo. III, Chapter 63, Sections 23 and 24*].

The Governor-General, Council, and Judges restricted from accepting any present.

XXIII. And be it further enacted by the authority aforesaid, that no Governor-General or any of the Council of the said United Company's Presidency of Fort William in Bengal, or any Chief Justice, or any of the Judges of the Supreme Court of Judicature at Fort William aforesaid, shall, directly or indirectly, by themselves or by any other person or persons for his or their use, or on his or their behalf, accept, receive or take, of or from any person or persons in any manner, or on any account whatsoever, any present, gift, donation, gratuity or reward, pecuniary or otherwise, or any promise or engagement for any present, gift, donation, gratuity, or reward.

No person holding a civil or military office under the Crown or Company shall accept any donation or gratuity.

XXIV. And be it further enacted by the authority aforesaid, that from and after the 1st day of August 1774 no person holding or exercising any civil or military office under the Crown, or the said United Company, in the East Indies, shall accept, receive, or take, directly or indirectly by himself, or any other person or persons on his behalf, or for his use or benefit, of and from any of the Indian princes or powers, or their ministers or agents (or any of the natives of Asia), any present, gift, donation, gratuity, or reward, pecuniary or otherwise, upon any account, or on any pretence whatsoever, or any promise or engagement for any present, gift, donation, gratuity, or reward.

[*Extract 33, Geo. III. Chapter 52, Sections 62 and 63.*]

Receiving gifts to be deemed a misdemeanour.

LXII. And be it further enacted, that the demanding or receiving any sum of money, or other valuable thing as a gift or present, or under colour thereof, whether it be for the use of the party receiving the same, or for, or pretended to be for, the use of the said Company, or of any other person whatsoever, by any British subject holding or exercising any office or employment under His Majesty, or the said United Company in the East Indies, shall be deemed and taken to be extortion and a misdemeanour at law, and shall be proceeded against and punished as such under and by virtue of this Act, and the offender shall also forfeit to the King's Majesty, his heirs and successors, the whole gift or present so received, or the full value thereof.

The Court may order gifts to be restored, and fines to be given to the prosecutor.

LXIII. Provided always, and be it further enacted, that the Court or jurisdiction before whom any such offence shall be tried, shall have full power and authority to direct the said present or gift, or any part thereof, to be restored to the party who gave the same, or to order the whole or any part thereof, or of any fine which the Court shall set on the offender, to be paid or given to the prosecutor or informer, as such Court in its discretion shall think fit.

[*Extracts 3 and 4, William IV, Chapter 85, section 76.*]

Salaries of Governor-General, etc., fixed, to be in lieu of all fees, etc.

LXXVI. And be it enacted, that there shall be paid to the several officers hereafter named the several salaries set against the names of such officers subject to such reduction of the said several salaries respectively as the said Court of Directors, with the sanction of the said Board, may at any time think fit; that is to say—

	Rs.
To the Governor-General of India	2,40,000
To each ordinary Member of the Council of India	96,000
To each Governor of the Presidencies of Fort Saint George, Bombay and Agra ...	1,20,000
To each Member of any Council to be appointed in any Presidency	60,000

and the salaries of the said officers respectively shall commence from their respectively taking upon them the execution of their respective offices; and the said salaries shall be the whole profit or advantage which the said officers shall enjoy during their continuance in such offices respectively, and it shall be, and it is hereby declared to be, a misdemeanour for any such officer to accept for his own use, in the discharge of his office, any present, gift, donation, gratuity, or reward, pecuniary or otherwise whatsoever, or to trade or traffic for his own benefit, or for the benefit of any other person or persons whatever, &c., &c.

Acceptance of gratuity a misdemeanour.

CHAPTER III.

Duties of Officers.

SECTION I.—DUTIES OF THE BOARD.

(*a*) GENERAL.

1. The Board are held responsible by Government for all delays in the despatch of business, although these may be due to the dilatoriness of some one or more officers subordinate to them. In like manner the Board hold each Commissioner responsible for delay in his Division, even though it be due directly to the misconduct of a Collector, unless the Commissioner distinctly reports such misconduct. Collectors in the same way are entirely responsible for any delay by the officers under them.

Delays.

2. In all applications forwarded to the Board for sanction of expenditure of any description whatever, it must be stated whether the expenditure is covered by the budget allotment of the office by which it is to be incurred under the head to which the charge appertains.

Applications for sanction to expenditure to say whether budget provision exists.

3. The Board are authorised to sanction transfers from one head of account to another.

Transfer in account.

4. Revenue officers may consult the Advocate-General on points of English law through the Board only.

Advocate-General.

5. When any person is confined in the civil jail for non-payment of a debt to Government, the sanction of the Board is necessary to his release so long as a sum exceeding Rs. 1,000 remains due from him.

Persons confined in the civil jail.

6. The Commissioners are authorised to carry out at once any reductions of establishment which they may consider practicable, reporting the same for the formal sanction of Government through the Board.

Reductions of establishment.

7. The Board are competent to pass travelling charges at authorised rates to any amount.

Travelling charges.

SLIP No. 94.

Substitute the following for Rule 3, Section I, Chapter III, page 48 of the Board's Rules, 1902:—

Transfer in account.

3. The Commissioners of Divisions are authorized to sanction the transfer of items from one head of revenue to another when such items have been wrongly adjusted in the first instance. 7-11-1905.

2. *Expunge* the following entry from the list of powers in Rule 7 under head (*c*) Powers of the Board in Section I, Chapter II, page 11 of the Board's Rules, 1902:—

To sanction transfer of entries from one head of account to another.	See Board's Rules.

7-11-1905.

SLIP No. 257.

Substitute "Collectors" for the words "Commissioners of Divisions" in rule 3, Chapter III, section I, page 48, and *add* the sentence—"No special report of these transfers need be submitted by Collectors to the Accountant-General, Bengal."

2-5-1910.

Division of work in the Board's office.

8. The division of work between the two Departments or Sections of the Board is as follows:—

IN THE LAND REVENUE DEPARTMENT, *i.e.*, SECTION A.

1. Bengal Tenancy Act.
2. Budget and accounts.
3. Butwara, *i.e.*, partitions.†
4. Government estates.
5. Establishments.
6. Miscellaneous.*
7. Embankments and irrigation.
8. Land registration.
9. Rent-suits and processes.
10. Cess.
11. Surveys and Settlements.
12. Wards', Attached and Encumbered estates.
13. Waste lands.

IN THE MISCELLANEOUS REVENUE DEPARTMENT, *i.e.*, SECTION B.

1. Customs.
2. Excise.
3. Income-tax.
4. Marine.
5. Miscellaneous.
6. Opium.
7. Salt.
8. Stamps.
9. Stationery.
10. Land acquisition.
11. Railways, including acquisition.

(*b*) TOURS.

1. *Members of the Board of Revenue.*—With regard to these officers, the Lieutenant-Governor has, in paragraph 36 of the Resolution, dated the 6th October 1891, on the Board's Land Revenue Administration Report for the year 1890-91, expressed himself as follows on the subject of the inspections to be made by them:—

"He thinks that some system should be organised by which the Members should either spend a definite portion of the year on tour, or should visit a specified number of districts in the year. It would be advantageous both to themselves and to their subordinates if they were to inspect Commissioners' offices on the revenue side, collectorates in all branches of revenue work, distilleries and survey and settlement operations as far as able. Sir Charles Elliott is aware that the Members of the Board have to hear important revenue appeals, and that they are responsible for correspondence in affairs of considerable moment. But he believes that the appeals can be fixed and heard according to arrangement, and he presumes that correspondence can be carried on and disposed of by the Members when on tour. One Member only would ordinarily be absent from Calcutta at a time, so that urgent matters could be disposed of by the Member at the Presidency. At any rate the Lieutenant-Governor may safely say that he would welcome the co-operation of the Members of the Board in improving the mufassal revenue administration of the Province and assisting in the execution of the orders of Government."

Each Opium Agency should be visited once a year by the Member in charge of the Miscellaneous Revenue Department of the Board of Revenue.

* This head includes civil suits, indents, records, securities, office inspections, tours, land improvement and the like.

† Under the orders of Government No. 2025, dated the 22nd of November 1873 this subject is dealt with by the Member in charge of Section B.

Section II.—Duties of Divisional, District, and Subdivisional Officers.*

Tours.

1. Commissioners, District Officers, and Subdivisional Officers should be personally acquainted with all parts of their respective jurisdictions, and should inspect, with reasonable frequency, all public institutions therein situated, and should make from time to time, in person, such local enquiries as may be necessary to enable them to conduct their duties with satisfaction to themselves and Government, or supply any information specially required by Government.

Duration of tour and sketch of inspection to be made.

2. All Commissioners are to exercise a sound discretion in arranging the length and character of their own tour programme. They are expected to attend to the various matters specified in paragraph 3 of the Resolution† of the Government of Bengal, General Department, No. 398T.G., dated the 17th October 1891, but in doing so are at liberty to arrange their work for any particular year. They will in future be under no obligation to give up more important duties in order to visit yearly "*every* subdivisional office, registration office, subsidiary jail or lock-up." They will, however, in their annual land revenue report explain what they have been able to do and what they have omitted to do.

Commissioners' tour programme.

† "All Commissioners should be on tour inspecting each year every Magistrate's and Collector's office in all its branches, every subdivisional office, every registration office and dispensary at district or subdivisional head-quarters, every jail, subsidiary jail or lock-up; also every settlement mentioned in the settlement report of the Director of Land Records and Agriculture, which is under their orders, and so far as possible the summary unprofessional settlements of Government or temporarily-settled estates which are made by the district staff. They should pay special attention to the working of the Court Sub-Inspector's office, the regularity of attendance of Honorary Magistrates, the disposal of criminal cases by Stipendiary Magistrates, the frequency of remands, the work of the record-room, the certificate department, the land acquisition department, and the tauzi department."

3. Commissioners should decide annually the duration of each District Officer's tour, and what the tour programme of each Officer should comprise. These programmes need not be prepared once for all, but should be submitted from time to time, as required. Touring should be spread over the year, as suggested in the Resolution of the Government of Bengal, General Department, No. 398 T. G., dated the 17th October 1891. Except in a water district, the main part of a District Officer's tour should be done in the cold weather, but portions, such, for example, as the inspection of the head-quarters of subdivisions may be conveniently done at other seasons. In a water district

District Officer's tour programme.

* *Vide* Resolution of the Government of Bengal, No. 749, dated the 18th February 1886.

Insert the following after paragraph 6 at page 51, Chapter III, Section II of the Board's Rules, 1902 :—

Immediate report of sudden calamities.

7. Besides the immediate report of inundations which include floods and storm-waves, and of droughts which is directed above paragraph 6 (2), other calamities such as earthquakes and tornados should also be reported immediately. The rules regulating these reports are summarised in Government order No. 587P.—D., dated 4th June 1904, which is reproduced below and which must be closely observed.

Action to be taken in the case of sudden calamities.

8. District and Subdivisional Officers on hearing of any serious general calamity within the area under their jurisdiction should report to their immediate superior by telegram, and proceed at once to make such local enquiry, and take measures for such immediate relief as may be advisable. The assistance of the Executive or District Engineer may be invited. Endeavour must be made to ascertain as exactly as possible what is the extent, of the damage done and as far as possible to render immediate effective assistance. For instance, on the occasion of a flood there may be lives to save; people or cattle who have taken refuge on islands or high lands to be rescued; dead bodies and carcasses of animals to be removed and disposed of; and the collection of boats and scavengers to carry out these measures to be attended to. If there is danger of starvation owing to the destruction of the local stores of food, measures should be taken for this purpose. The higher authorities must be kept promptly informed of the progress of the enquiry, and recommendations should be made as to the action which may be taken on the part of Government. An officer who fails to act in accordance with these instructions incurs a very serious reponsibility.

No. 587P.-D., dated Darjeeling, the 14th June 1904.

From—W. C. MACPHERSON, ESQ., C.S.I., Officiating Chief Secretary to the Government of Bengal (Political),

To—All Commissioners of Divisions.

IN consolidation and amendment of all previous orders regarding the prompt communication to Government of information relating to matters of political and administrative importance, the Lieutenant-Governor desires me to communicate for your guidance and for communication to District Officers the following instructions.

the rainy season is the most convenient for the main tour. In settling the programme of touring, in communication with the District Officers, regard will be had to the size of the district and the acquaintance with its local peculiarities and requirements which the Magistrate-Collector already possesses. The important matters referred to in paragraph 4 of the Resolution* quoted above will not be overlooked, but care must be taken to see that special attention is given to any matters that may be pressing for enquiry at the time. The Lieutenant-Governor attaches much importance to careful inspection by the Magistrate-Collectors of their own offices, but it will suffice if there is one detailed inspection of the work in all departments annually (except the treasury, which must be inspected twice—*vide* rule 2, Section IX, Chapter V) by the District Officer, and one similar thorough inspection by the Commissioner. The fact is that a good Magistrate-Collector will be constantly inspecting one branch or other of his office work, and, if this duty is systematically undertaken, one department after another being gone into in turn, there is the less need for repeated over-turning of the office as a whole to the detriment of current work.

* The rest of their tour time should be devoted to making acquaintance with the chief residents in the district and the state of administration in the mufassal as regards roads, embankments, water communications, markets, ferries, pounds, &c. They should visit each municipality once a year and inspect the municipal office, looking specially into the distribution of work among the Commissioners, the arrangements for registration of births and deaths and for sanitation, the assessment, collection and arrears of municipal taxes.

In the case of Subdivisional Officers, the Magistrate-Collector should settle their tours, subject to the approval of the Commissioner, on the principles above set forth.

Ional Officer's amme.

sion

The great difficulty in connection with the touring of District and Subdivisional Officers is the disposal of case work. Commissioners must see that proper arrangements are in all cases made for this. If a District Officer's tour is designed to last for some time, it is desirable that he should fix in his programme dates and places for the hearing of cases, and arrange to dispose of them accordingly, after due notice to the parties concerned. Convenient centres for the disposal of case work should be selected, notified and adhered to, the District Officer's camp being kept stationary until the files are cleared. Periodical visits to head-quarters should always be provided for in the case of the more extended tours. The Lieutenant-Governor thinks that a Subdivisional Officer can generally, except when visiting the least accessible portion of his charge, arrange to spend two or three days a week at head-quarters. It is during these periods of revisiting his head-quarters that criminal cases should ordinarily be tried, and special care should be taken that parties are not harassed by being forced to accompany the Subdivisional Officer from place to place. The main point to be kept in view is to reduce to a minimum the inconvenience and trouble which the tour of a Subdivisional Officer must unavoidably occasion to parties, witnesses, and pleaders.

Disposal of case work during tour.

Section III.—Duties of a Commissioner.

(a) General.

Extracts from character reports.

1. Commissioners are not at liberty to give extracts of the reports on the characters of officers which they make to the Board, without obtaining the Board's permission.

Estimation in which subordinate officers are held by a Commissioner.

2. If a Commissioner knows and does his duty, there can never be any mistake on the part of any of his subordinates as to the estimation in which he is held by the Commissioner, or as to the general nature of the report which the Commissioner will make concerning him.

Transfer of ministerial officers.

3. The Commissioner should annually inquire (upon his visit to the district, if he goes there,—otherwise by special letter), how far the Collector of each district of the Division has attended to the provisions of rule 26, Section VIII, of this Chapter, and whether it is necessary for him to transfer any officer from the district to another district. He should mention the subject in his anual report.

Inspections of offices by District Officers.

4. On receipt of the reports of the result of the annual inspection of their offices by the District Officers, the Commissioners are to submit to the Board, in the first week of April of each year, the names of the District Officers in their Divisions who fail to make an annual detailed inspection of their offices in person.

Programmes and schemes of field operations for survey and settlement.

5. As important operations have sometimes to be postponed for no other reason than delay on the part of local officers in submitting their programmes of field work, Commissioners of Divisions are to see that the orders which prescribe that, when survey and settlement operations are in progress, or may hereafter be taken up under the orders of the Board, the programmes and schemes of field operations are to be submitted through the Commissioner to the Board in time to obtain their orders in or before October each year, are carefully attended to, as the loss of a season or even part of a season in important operations may involve a heavy loss of Government revenue.

Appeals pending before Commissioner against his orders as Collector.

6. A Commissioner in dealing with appeals pending against his orders as Collector, may, and should take up the appeals when he thinks there are sufficient grounds for reviewing his former orders, and in other cases forward them, without requiring a further stamp from the appellant, to the Board as though they were appeals from his orders as Commissioner.

SLIP No. 207.

THE following should be prefixed to Rule 1, Section III(*a*), Chapter III, page 52 of the Board's Rules, 1902 :—

"Subject to the instructions contained in Rule 36, Section III, Chapter II, page 47 of the Register and Return Manual 1902." 10-8-1908.

SLIP No. 88.

Section III (*a*), Chapter III, page 52 of the Board's 1902, is hereby cancelled. 14-8-1905.

Proprietary allowances.

7. In the case of estates managed directly, or let in farm, Commissioners are competent to authorise payment to the disseized proprietor of an allowance to an amount not exceeding 10 per cent. on the net collections. (See rule 11, page 111 of Survey and Settlement Manual, 1900.) They are also competent to sanction compensation to proprietors for loss of settlement in badshahi tenures settled with the mafidars under the rules for the attachment of such tenures.

Payment of proprietary allowances to shareholders.

8. If a joint receipt from all the shareholders cannot be obtained, proprietary allowances may be paid separately to the individuals entitled, if there is a record of their share in general register A, and if their right to receive the allowances is undisputed.

Commissioner may pass travelling charges.

9. A Commissioner is competent to pass travelling charges at authorised rates to any amount.

(*b*) Tours.

Account of tours in Land Revenue Report.

1. Every Divisional Commissioner shall give in his Land Revenue Administration Report an account of the tours of inspection which he and the officers under him have made in the year, showing what places they have visited and what special matters have engaged their attention.

Sketch of inspection of offices.

2. The following is a general sketch of the inspection the Commissioners are expected to make of district and subdivisional offices :—

This inspection will be facilitated by the use of the Inspection Manual issued by the Board which contains a series of questions calculated to test the work in all departments of a Collectorate with the exception of the Treasury and Account Departments, for which a set of questions, under the authority of the Accountant-General, has been prescribed.

Examination of registers.

3. They are to examine carefully all the registers, ascertaining that they are punctually and neatly kept, and pointing out any error or mistaken practice that may come to light.

4. Special attention is to be paid to the registers prescribed by law (A to K). Inquiry should be particularly made whether general register B, part I, is kept up by the addition of estates of which the revenue is redeemed under the Tauzi Manual, or which are, otherwise, declared revenue-free.

5. The Commissioner should propose immediately any measure that may appear necessary for keeping these important records in thorough order, and should ascertain that the rules in the Manual on *Land Registration under Act VII (B.C.) of 1876* are properly attended to.

6. He should inquire how far the treasury rules are attended to, examining carefully the treasury records and accounts, and should ascertain by personal inspection that the custody of treasure, currency notes, stamps, and opium, is provided for according to rule.

Treasury inspection.

7. He should enquire whether the immediate registry of new estates is cared for.

Registry of new estates.

8. He should ascertain that the securities of the ministerial officers have been properly tested.

Securities of ministerial officers.

9. The state of the survey records and maps should be specially ascertained.

Survey records and maps.

10. The Commissioner is to inquire whether the rules for the simplification of English correspondence (*vide* Records Manual) are carried out.

English correspondence.

11. He should examine the record-room, and see that the record rules (Records Manual) are adhered to, and that the English correspondence in the district and subdivisional offices is intelligently classified and periodically sorted, destroyed, &c., under the rules of the said Manual.

Record-room.

12. He should examine the office library, and see that the rules on the subject (*vide* Records Manual) are attended to.

Library.

13. He should ascertain that the rules for taking evidence are suspended in each court in the district, and that the rules for the service of processes of the revenue courts (*Vide* Practice and Procedure Manual) in English and in the vernacular are suspended in some conspicuous place in the offices of the Collector, Deputy Collector and Nazir respectively, where they can be read by the general public.

Rules for taking evidence and for the service of process.

14. He should ascertain that the file of copies of general powers-of-attorney is properly kept, and that the powers are attested as directed in rule 5, Section III, Chapter X.

File of general powers-of-attorney.

15. He should ascertain that the slips furnished by the Board are regularly and intelligently inserted in this Volume and the Manuals.

Correction slips for Board's Rules and Manuals.

16. He should inquire into the working of the Excise Department, and ascertain that the Collector and his staff visit the distilleries regularly and frequently.

Excise Department.

17. He should examine the diary kept by each officer in the form prescribed by the High Court in their Circular Order* No. 8 and General letter No. 6 of the 10th of September 1892;

Attendance Register and state of business.

* Published at page 824, Part I of the *Calcutta Gazette* of the 31st August 1892.

SLIP No. 240.

Insert the following as rule 1A, Section IV, Chapter III, page 55, of the Board's Rules, 1902:—

"1A. In distributing work among the Deputy and Sub-Deputy Collectors, the Collector should bear in mind that the services of an officer can be more fully utilized by a combination of revenue and judicial functions than by restricting him to one particular kind of work. It is permissible to depart from this principle in the case of rent-suit officers, should a Collector or Deputy Commissioner thinks such a course advisable; but it has to be remembered that it is essential that every officer should have a thorough training in general administrative work, and long confinement to a particular branch would militate against the attainment of this object."

2-11-1903.

inquire minutely into the state of business before the Collector; provide for the disposal of arrears; and prevent the neglect of any particular branch of duty, or of any of the rules for the conduct of business, such as the rules for taking evidence, &c.

Other aids to inspection indicated.

18. The above is not intended to be an exhaustive description of a Commissioner's duty when inspecting a Collector's office; but it will be found helpful as a memorandum of the chief points of general inquiry. With lithographed circular No. 9 of 1853 was circulated a specimen letter addressed by a Commissioner to a Collector after one of these inspections, which shows the nature both of the inquiry to be made and of the orders to be addressed to Collectors.

When Commissioners' inspections to be communicated to Board.

19. Whenever a Commissioner's inspection order contains anything of particular interest, recording, *e.g.*, either a remarkably creditable, or a remarkably discreditable, state of the office, a copy is to be submitted to the Board. But in regard to treasuries for the inspection of which special rules have been prescribed, the memoranda embodying the inspection orders of Commissioners is always to be separately submitted to the Board.

Inspection-book.

20. Register 26—Inspection Book—is to be kept at each head-quarter and subdivisional station. The remarks of high inspecting officers, such as Members of the Board and Commissioners, are to be entered in separate paragraphs in this register upon each visit, as well as those of Collectors made in their yearly inspections. All such orders should be recorded on the left half of a foolscap sheet, the right-hand half being reserved for the record of the measures taken by the station officer in consequence. This record should contain a condensed and clearly written memorandum showing merely the important points noted by the inspecting officer. Commissioner's orders, passed upon inspection of subdivisions, should be always sent in at once for the Collector's information.

Section IV.—Duties of a Collector.

(*a*) General.

Collector's duties in relation to his subordinates.

1. The communication between a Collector and his deputies should be close, constant and personal; not confined to the interchange of official orders and reports. The careful supervision of the proceedings of his deputies, both at head-quarters and at subdivisions, is one of the most important of a Collector's duties.

2. Collectors are to be careful that no Native officer, especially no sarishtadar, is permitted to evade his obligations, particularly in the way of authenticating books, documents, accounts, &c., by his signature.

Responsibilities of Native officers to be enforced.

3. Whenever a Collector proceeds to the interior of his district on duty for more than a very short time, he must report to the Commissioner the arrangement which he proposes to make for the charge of the treasury and the performance of the current duties of his office.

Charge of office during absence of Collector.

4. If a Collector or Deputy Collector is unable, on account of illness, to attend office for more than a week in one month, or for more than three consecutive days at any time, the circumstance should be reported for the information of the Commissioner without delay.

Absence from illness.

5. An officer partly subject to any other authority must not be summoned by a Collector without intimation to the other authority.

Summoning by Collector of officers subordinate to other authority.

6. Collectors are strictly forbidden to borrow money from land-holders, or managers of wards' estates, or guardians of wards.

Collectors not to borrow money.

7. The Collector is to be a member of the Committee of arbitration for valuing premises, the property of individuals, in cantonments, in case of necessity, according to the military law.

Committee of arbitration in cantonments.

8. Collectors are trustees for Government securities in the cases provided for by sections 9 and 10, Act XXVII of 1860.

Collectors as trustees for Government securities.

9. As under the present system of examination most officers are examined within their own districts, it is unnecessary that leave of absence should be granted to these officers, as heretofore, for the purpose of attending those examinations. District Officers are authorised in each case to fix, according to circumstances, the number of days during which each officer may be absent on this account from his subdivision, or from any duties entrusted to his charge.

Absence on account of examinations.

10. In the case of executive officers, the District Officer shall report, for the information of the Commissioner of the Division, the number of days for which each of the examinees in the district has been allowed leave of absence, and that he rejoined his duties within the time allowed.

11. When an officer has to attend an examination in a district other than that to which he is attached, the time allowed will be fixed in the same manner by the Collector.

Programmes and schemes for survey and settlement operations.

12. Collectors and Deputy Commissioners of districts in which survey and settlement operations are in progress, or may hereafter be taken up under the orders of the Board, are to submit their programmes and schemes of field operations to the Board through the Commissioner of the Division in time to obtain the orders of the Board in or before the month of October of each year.

Receipts for registered letters.

13. Receipts for registered letters addressed to the Collector of a district may be signed by any person connected with the Collector's office, or who may be authorised by the Collector to sign. District Officers are to issue a formal office order naming the person or persons whom they may authorise to sign post-office receipts for registered covers The person signing a receipt for a registered cover is invariably to open it himself and satisfy himself in regard to its contents. The responsibility for its contents will then rest with him, unless he can show how he has disposed of them.

Payments to legal representatives of deceased creditors of the State.

14. A Collector may satisfy the undisputed claims of parties claiming to be the legal representatives of deceased creditors of the State to sums of Rs. 100 and under without requiring the production of a certificate under Act VII of 1889. There must be, of course, no doubt as to the money being due to the estate of the deceased and as to the right of the claimant. In no case may more than Rs. 100 be paid away without a certificate.

Instalment bonds.

15. In all cases where debtors either to Government or to wards' estates are permitted to execute a bond or kistbundi for any sum realisable under the Public Demands Recovery Act, I (B.C.) of 1895 as amended by Act I (B.C) of 1897, they should be required to add a written agreement to the bond or kistbundi, bringing it expressly under the provisions of clause (*i*), section 7 (*b*), of the Act, and in such cases the Collector should see that the instrument is duly registered.

Procedure on attachment by Sheriff of Calcutta of money in a Collector's hand belonging to private individuals.

16. Upon receipt of a notice from the Sheriff of Calcutta attaching money in a Collector's hands belonging to private individuals, the Collector is to send a simple acknowledgment of the receipt of the notice. He is then, immediately, to communicate to the Solicitor to Government the circumstances under which the money came into his hands, the conflicting claims (if any) which have been made to it, and his reasons (if any) for thinking that the money should not be paid to the Sheriff. This information is to be furnished in so complete a shape as to enable the Solicitor without delay, and without further reference, to prepare an affidavit to be sworn by the Collector, if it should be thought advisable to show cause against any rule *nisi* for the payment of the money being made

absolute. The Collector must be careful, meanwhile, to confine himself to acknowledging the notice. He must not pay away the money without specific instructions from a competent authority, or he may render himself personally liable for the amount.

(b) Tours.

Importance.

1. The duty of visiting the interior for the purpose of acquiring, by personal observation, a knowledge of the actual circumstances of his district is one of so great importance that its neglect by a Collector is on no account excused.

Arrangement.

2. Either an Assistant or Deputy Collector should be left, during the Collector's absence, in charge of the station. Even if there be no such officer, a Collector can easily arrange to be absent for short intervals in the interior without detriment to the public business.

Personal performance of duties.

3. Collectors are expected occasionally to perform in person such duties as settlements, &c., which are in general done by their subordinates.

Programme.

4. Collectors are to submit to the Commissioner, before the 1st of June and October in each year, a programme of their proposed tour in the interior during the ensuing rainy and cold weather, respectively.

Commissioner may alter.

5. The Commissioner will make any alteration that he thinks necessary in the Collectors' programme, and he is bound to see that the programme is carried out.

Report of arrangement.

6. The Collector is to report to the Commissioner his departure from his station on a tour, and the arrangement that he has made for the current duties of his office.

Diaries.

7. Collectors are required to submit monthly, or less frequently, as may be prescribed by the Commissioner, diaries of their tours. These should be written by the Collectors themselves on half margin in a bound book, and copies should be submitted to the Commissioner on half margin. The Commissioner will record orders on the margin and return the paper to the Collector for information and return (to Commissioner's office), or retain it in his office forwarding only copies of his orders, as in each case may be most convenient. The Collector will then cause the Commissioner's remarks, if any, to be entered on the margin of his original diary book.

Their object.

8. It is not intended that these diaries should be so elaborate as to impose on the Collector any serious labour in addition to his ordinary duties. The object is to give the Commissioner information of a general nature as to the condition of those parts of his jurisdiction which the Commissioner is unable to visit himself. Should the Collector

happen to accompany the Commissioner on any tour, no diary will be required.

Subjects to be noticed.

9. The diary should contain remarks on such of the following points as may call for notice: Date; name of place visited; general condition of the country; state of crops; public feeling and health; any interesting facts elicited in conversation with natives of influence and position, or with other classes; relations between landlords and tenants; state of roads; wards' and Government estates; progress of local works; anything remarkable in connection with movements of people, or traffic in food staples, and the like; rise or decay of local industries, &c.

Inspection of institutions.

10. On inspecting institutions which keep visitors' or inspection books, the Collector will of course record his remarks therein, but may insert in his diary a few notes as to the general condition of the institution whenever necessary. In the case of institutions which do not keep visitors' books, a fuller report should be given.

Irregularities.

11. Any abuses or irregularities deserving of special reports need not be reported in full in the diary, but a brief remark may be made to the effect that a report is under preparation.

Office inspections.

12. The Government attaches much importance to the careful inspection by Magistrate-Collectors of their own offices, but it will suffice if there is one detailed inspection of the work in all departments annually by the District Officer. Such inspections should ordinarily be made in the hot weather and rains, except when the bulk of the Collector's touring has to be done in the rainy season. In making the annual inspections of his office, the District Officer should be guided by the rules, so far as they are applicable, contained in Section III (Commissioner's tours), which point out the *principles* on which Commissioner's inspections are to be conducted. An inspection, when it comes very closely after the one made by a Commissioner, may as a rule be directed mainly to an examination into the way in which the suggestions or orders given at previous inspections have been carried out. Each District Officer should report to the Commissioner the results of the inspections on or before the first week of April of each year. Such reports need not contain all the minute details of the inspection, but should give the general results in such a manner as to indicate the condition of the office or department inspected, and to place prominently before the Commissioner any matters on which any action or orders on his part appear to be called for, or which he should be informed of. It should be the aim of an inspecting officer, as far as possible, to set right, then and there, anything which he finds wrong, and not to originate a correspondence. One of the chief objects of an inspection should, in fact, be to prevent the necessity for correspondence with the Commissioner.

13. In each yearly report it is to be stated distinctly whether the orders given at the last previous inspection (by the Collector or Commissioner) have been duly carried out; if not, a full explanation of the omission is to be submitted.

Orders at previous inspections to be noticed.

Note.—*Vide* Board's Circular Order No. 3 of August 1899.

14. These inspections will be facilitated by the use of the Inspection Manual. It is not intended that answers to the questions in the Manual should be specially recorded and transmitted for the consideration of the Board. Commissioners will exercise a discretion in calling for the submission of answers, if they should think it necessary. But primarily the object of the Manual is to assist officers in inspection. These inspections should not be made at fixed times, but irregularly and without notice.

Inspection Manual.

15. Subdivisional Officers will in like manner submit diaries to the Collector, who will return them after perusal with his notes, unless he considers it necessary to submit them for the information of the Commissioner. These diaries should enter somewhat more into detail than those submitted by the Collectors and should contain, in addition to the points noted in paragraph 9, references to minor local institutions, such as cattle-pounds, ferries, village roads, and the like.

Subdivisional Officer's diaries.

16. The diaries of each cold-weather tour should be kept in a separate file to enable the Collector to compare the circumstances of past years with those of the present.

To be kept in a separate file.

17. Commissioners and District Officers are competent to prescribe the insertion in the diaries of notes on any points of special, local, or temporary interest.

Notes on any special points.

18. The diaries now prescribed are quite independent of the skeleton diaries to accompany travelling allowance bills referred to in No. 7 of the Accountant-General's circulars in force in April 1887.

Skeleton diaries.

19. The rules in Section III (*b*) apply *mutatis mutandis* to the inspection by Collectors of subdivisional offices.

Inspection duties.

Section V.—Assistant Collectors.*

1. Assistants may be employed, during the cold weather, entirely upon revenue duties in the interior, taking up only such criminal duties in the neighbourhood of their encampment as will not interfere with their revenue duties. It is very desirable that

Employment in cold weather.

* See Regulation V of 1 21.

Assistants should be as much in the interior of their districts as possible, in the cold season, performing settlement or other duties.

Examination of returns.

2. Assistants may be very usefully employed in examining and attesting the periodical returns despatched from the office. This will give them a good practical knowledge of their duties.

Training in survey and settlement work.

3. The Government of India having called attention to the great importance of Assistant Collectors acquiring a knowledge of land surveying and of settlement details, so as in future to be able to check the proceedings of their subordinates in these respects, it has been directed that Assistants are to be attached to survey and settlement parties as opportunities occur, and that as in Lower Bengal such opportunities do not often present themselves, every Collector to whose district an Assistant of more than three months' standing is attached, is, during the cold weather, to assign some duty to him which shall tend to qualify him to become a Settlement Officer and to decide questions of boundary by making use of the thakbast and survey maps. The Government of Bengal has now issued specific instructions on the subject, and the Board desire that whenever survey-settlement operations are in progress in any district, all the junior members of the Indian Civil Service in that district, employed in executive duties, should receive some training in the work of — (*a*) survey, (*b*) khanapuri, and (*c*) attestation. If there is an Assistant Magistrate and Collector at the head-quarters station of the district, he should be attached to the camp of the Survey Officer to learn survey and khanapuri, and to that of the Settlement or Assistant Settlement Officer to learn khanapuri and attestation, spending about a month in each camp. A member of the Indian Civil Service in charge of a subdivision in which such operations are in progress should devote as much spare time as possible to making himself acquainted with the methods of survey settlement employed. He should not neglect his subdivision, but should spend some days of his tour season in the survey and settlement camps, with a view to acquiring as much practical knowledge of the work as he can. The Superintendent of Provincial Surveys and the Director of Land Records and Agriculture will respectively arrange that such officers receive full assistance from the officers in charge of the different camps, and that their services are utilised to the utmost. Instructions as to the course of training to be gone through by junior Civilians learning survey and settlement work are given in Appendix. A.

4. The subject of the employment which has been given to each junior Civilian under these orders and the proficiency he has attained should be treated in the Commissioner's Land Revenue Administration Report, any special aptitude shown by junior officers in this kind of work and the time actually spent

by them being particularly noticed. At the half-yearly departmental examination of the junior members of the Civil Service, their knowledge of the laws and rules on the subject of survey and settlement is to be tested.

Section VI.—Uncovenanted Deputy Collectors* and Subdivisional Officers.

Mode of address.

1. An uncovenanted Deputy Collector is to be addressed as "Esquire," "Khan Bahadur," or "Rai Bahadur," according to his nationality.

Deputy Collector may not

2. Uncovenanted Deputy Collectors are forbidden, on pain of dismissal or removal—

employ creditor,

(*i*) to employ, or retain on their establishment, any person being their private creditor, or any relative, dependent, or surety of such creditor;

borrow in the district,

(*ii*) to borrow money from, or in any way incur debt to, any zamindar, talukdar, raiyat, or other person possessing real property, or residing in, or having a commercial establishment within, the city, district, or Division to which their authority may extend;

take a farm in the district,

(*iii*) to take a farm of any estate borne upon the revenue-roll of, or situate in, or belonging to a ward of, the district in which they are employed;

buy land,

(*iv*) to purchase lands sold at public sales by the Collector or to hold land in the district in which they are employed;

or trade.

(*v*) to engage in any commercial transaction within the district in which they are employed.

Not to be employed on trifling duties.

3. A Deputy Collector is not to be employed upon duties which cannot possibly pay for his salary, or even travelling allowances, such as, for instance, searching for small estates. A Collector is responsible for any waste of the time of his subordinates in unnecessary travelling or profitless employ.

4. A Deputy Collector can exercise the powers of a Collector under Act XX of 1848.

Allowance for office rent in the interior.

5. Commissioners are authorised to sanction, when necessary, a maximum of Rs. 10 a month for the office rent of an uncovenanted Deputy Collector not in charge of a subdivision stationed in the interior of a district. The actual sum to be allowed

* See Regulation IX of 1833.

in each case must depend upon the facility or otherwise of obtaining accommodation in the particular locality. This allowance may not be drawn at the same time as travelling allowance, and it is not to be granted if there is available room for the Deputy Collector in any Government premises at the spot.

(*Note.*—The following rules apply to Covenanted officers also.)

Subdivisional officers.

6. An officer appointed to the charge of a subdivision is entitled to be provided with accommodation for his residence free of cost, or to house allowance in lieu thereof.

When not provided with a house at a subdivision.

7. When there is no Government residence at the subdivision, he will, for the first three months, draw the daily allowance to which he is entitled by the rules of his service when out in camp. After that period he will draw Rs. 50 per mensem until accommodation is provided for him.

When absent on tour.

8. If, during the three months mentioned in rule 7, an officer leaves his head-quarters and marches in the interior of his district, the allowance under that clause will cease; and during the period of his absence on tour, he will be entitled to draw house allowance only at the rate of Rs. 50 a month under rule 7, in addition to the mileage or daily travelling allowance to which he may be entitled.

When the residence is under repair.

9. When an officer in charge of a subdivision is obliged to vacate his residence for any extensive repairs or alterations to the building between the 1st of April and the 1st of November, he will be entitled to the same allowances as an officer taking charge of a subdivision at which there is no Government residence, that is, he will draw the daily allowance according to the rules of his service for the first three months, and Rs. 50 a month afterwards, until his residence is again ready for occupation.

Period when repairs to be made.

10. The Department of Public Works will, however, always endeavour to make such repairs between the 1st of November and 1st of April, when the Subdivisional Officer can reside in his tent, and when he will draw no allowance, unless he is out in the interior of the subdivision.

Assistant or Deputy Magistrates and Collectors when temporarily stationed in the interior.

11. Occasions frequently arise on which it is necessary to depute Assistant or Deputy Magistrates and Collectors from their head-quarters into the interior of the district on duties which enable them to make their temporary head-quarters at a subdivision or elsewhere, and which do not require constant

marching about. On such occasions the officers will draw full travelling allowance, according to the rules in force for the first month of their halt at any one spot, and half the allowance for the second and third months. After the third month this halting allowance will cease altogether. This rule is not meant to interfere with the right of the officers to draw full mileage or travelling allowance during the second, third, and subsequent months, for days on which they may be marching to make tours of inspection, &c.

Inspection of Subdivisional Office.

12. Subdivisional Officers should make a detailed inspection of their own office annually in every branch.

Section VII.—The Subordinate Civil Service.

Sub-Deputy Collectors.

1. The following rules for admission into the Subordinate Civil Service have received the sanction of the Government of India, and were published by the Government of Bengal on the 30th November 1893 :—

Rules for admission into the Subordinate Civil Service.

Definition.—"The Subordinate Civil Service" includes Sub-Deputy Collectorships and any other appointments which the Lieutenant-Governor may from time to time declare specifically to be included therein.

1. The Lieutenant-Governor will determine from time to time what proportion of the appointments to the Subordinate Civil Service shall be made by direct competition and by selection after examination, and will give sufficient notice to the public regarding the number of appointments to be so made.

2. The examination for appointments to the Subordinate Civil Service will be the same as that* prescribed for entrance to the Executive Branch of the Provincial Civil Service ; and after the number of candidates required for the Executive Branch has been selected, the Lieutenant-Governor will select from the remaining candidates the number required for the Subordinate Service.

3. The subjects of Native Princes in alliance with Her Majesty the Queen-Empress of India are eligible for appointment to the Subordinate Civil Service, if they are qualified under the conditions mentioned in rule 3 of the rules for the Executive Branch of the Provincial Civil Service.*

4. Nothing in these rules shall be held to prevent the Lieutenant-Governor from appointing in exceptional cases any person whom he may consider to be specially qualified for the Subordinate Civil Service by nomination pure and simple.

5. Every person appointed to the Subordinate Civil Service shall be subject to a period of probation or training, during which time his appointment will be probationary only, unless in special cases the Lieutenant-Governor declares such probation or training to be unnecessary.

6. Probationers will receive a subsistence allowance of Rs. 30 per mensem.

* *Vide* Notification of the Government of Bengal, No. 4822A., dated the 30th November 1893, published at pages 1009 to 1011 of Part I of the *Calcutta Gazette* of the 6th December 1893.

Strength and distribution of the staff employed on general duty.

2. The sanctioned number of Sub-Deputy Collectors employed on general duty is 82, and is distributed as follows among the several Divisions in Bengal:—

Burdwan	...	...	...	11
Presidency	...	...	...	14
Rajshahi	...	...	...	10
Dacca	...	...	...	6
Chittagong	...	...	...	8
Patna	...	...	...	13
Bhagalpur	...	...	...	12
Orissa	...	...	...	5
Chota Nagpur	...	...	...	3
		Total	...	82

Distribution and posting of the staff.

3. The distribution and posting of the staff of Sub-Deputy Collectors in each Division is left to the discretion of the Commissioner, who will be guided by the requirements of each district, which vary from time to time. The transfer of a Sub-Deputy Collector from one district to another should, however, be reported to Government for notification in the Gazette and correction of the Quarterly Civil List.

Duties of Sub-Deputy Collectors and their liability to departmental examinations.

4. The Sub-Deputy Collectors are ordinarily vested with criminal powers, and their duties, whether magisterial, executive or revenue, are similar in kind though lower in degree to those ordinarily entrusted to Deputy Magistrates and Deputy Collectors. Rules have been laid down by Government in a Resolution, No. 3111A, dated 4th July 1892, regarding their appearance at the half-yearly departmental examinations of Assistant and Deputy Magistrates.

When to be placed in charge of sub-treasury.

5. A Collector may by a general order authorise a Subdivisional Officer, during his absence from the head-quarters of his subdivision, to place a Sub-Deputy Collector in charge of the sub-treasury. The personal responsibility for the treasury administration of his subdivision will, however, in such a case still remain with the Subdivisional Officer. (See also rule 2, Section X, Chapter V.)

KANUNGOS.

Status of kanungos.

1. Kanungos are treated as a separate service, and the expression "Subordinate Civil Service" as now used does not include kanungos. They are appointed and promoted by Commissioners, are not usually vested with criminal powers, and are not gazetted officers.

Appointment of kanungos.

2. The following rules for the appointment of kanungos, prescribed in Government orders No. 1360T.R., dated the 27th October 1893, and No. 1670 Agri., dated the 23rd April 1898, should be generally followed:—

(1) No candidate should be appointed if his age exceeds 25 years, which limit may be increased to 30 years in the case of candidates who are already in the service of the State.

(2) No candidate should be accepted unless (*a*) he has passed the First Arts Examination, or has received such an education as the standard of that examination requires; and (*b*) has passed a public examination in surveying, or holds a certificate of a qualification in this subject from the Professor of a college, an Executive Engineer, or a Survey Officer.

(3) Students of the agricultural classes of the Civil Engineering College, Sibpur, who hold certificates of proficiency in agriculture from the Principal of the College, countersigned by the Director of Land Records and Agriculture, will be eligible for employment as kanungos.

(4) In all Divisions, except Patna, every alternate permanent vacancy in the post of a kanungo is to be given to an eligible student of the Sibpur Agricultural classes, if one is available. Intimation of the vacancy should be given to the Principal of the Sibpur Engineering College, who will report whether a student is available or not.

(5) Candidates should be required to produce evidence of strong constitution and active habits.

(6) The Commissioner is empowered to declare an accepted candidate to be on probation for a year, and to require him, as a condition of confirmation, to pass within that time an examination in practical surveying, and in the law and rules relating to the particular branch of work in which he may be required to be employed.

Strength and distribution of the staff.

3. The sanctioned number of kanungos employed on revenue work is 75, and is distributed as follows among the several Divisions in Bengal:—

Burdwan	...	...	...	11
Presidency	...	...	...	14
Rajshahi	...	...	...	6
Dacca	...	...	...	10
Chittagong	...	...	...	6
Patna	...	...	...	14
Bhagalpur	...	...	...	12
Orissa	...	...	...	..
Chota Nagpur	...	...	...	2
		Total	...	75

SLIP No. 153.

1. *Insert* the following rule as rule 6, Section VII, Chapter III, under kanungos on page 67 of the Board's Rules, 1902 :—

" 6. The bills on which the charges on account of salaries of kanungos are drawn should be countersigned by the Collector before payment."

10-5-1907.

2. In the last line of rule 1, Section VII, Chapter III, under Chainmen and Messengers on the same page, for the words " Commissioner or by his Personal Assistant " *substitute* the word " Collector "

10-5-1907.

4. The distribution and posting of the staff of kanungos in each Division is left to the discretion of the Commissioner, who will be guided by the requirements of each district, which vary from time to time.

Distribution and posting of the staff.

5. The duties of kanungos are not clerical and sedentary, but are chiefly of an outdoor nature and include the following: —

Duties of kanungos.

(*a*) Duties in connection with the ordinary executive revenue administration of a district or subdivision ordinarily performed by Deputy Collectors and Sub-Deputy Collectors.
(*b*) Settlements.
(*c*) Management of Government estates.
(*d*) Taking up land for public purposes.

Kanungos are not to be employed, under any circumstances whatever, on the investigation of criminal cases antecedent to judicial enquiry.

Chainmen and Messengers.

1. A monthly allowance for chainmen and messengers has been sanctioned by Government for each Commissioner. Commissioners are authorised to fix the salaries of chainmen and messengers or peons within the maximum of Rs. 8 and Rs. 6 respectively. The Board are required by Government to insist upon the responsibility of Commissioners for checking and employing these establishments only when actually required. The bills on which the charges are drawn should in all cases be countersigned by the Commissioner or by his Personal Assistant before payment.

Allowance for chainmen and messengers.

Section VIII.—Ministerial Officers.

1. The rules passed by Government for the admission of candidates for ministerial employment as apprentices in mufassal offices will be found in Appendix B. Register No. 31, "Admitted apprentices," must be kept in the terms of the Government orders.

Rules for the admission of apprentices.

2. The attention of the Board having been drawn to the question of apprentices in Government offices, enquiries were made which showed that, in some places, apprentices had been allowed to linger on for years without obtaining any permanent appointment. The Board directed that if this practice still existed anywhere, it must be stopped. If apprentices of more than five years service have been passed over on account of inefficiency, and if it is not intended to provide them with

Should not be allowed to linger on indefinitely.

permanent employment, they ought to be at once removed. But if they have already held acting appointments and given satisfaction therein, and if it is their misfortune rather than their fault that they have not been permanently employed, it would be a harsh measure to direct their removal directly they have completed the prescribed five years. There is room for the exercise of discretion by Collectors in this respect, but it must be distinctly understood that on no account are apprentices to be allowed to drag on indefinitely without permanent employment, and that, unless under very exceptional circumstances, an apprentice's term should not be extended beyond a year.

Age. The rule as to the age of admission of apprentices is to be strictly enforced.

Appointment of ministerial officers, &c.

3. The appointment of ministerial officers is in the power of the District Officer, subject to the Commissioner's power to transfer officers, as laid down in rules 26 and 27. A District Officer's choice in appointing ministerial officers is not limited to his own district or Division. Any ministerial officer dissatisfied with an appointment made by a District Officer may appeal to the Commissioner, but the latter is not bound to admit an appeal from any outsider who may believe that his merits and claims have not been duly considered.

Relationship of applicants for employment to any Government Officer.

4. Applicants for employment, either as salaried employés or as apprentices, in the offices of Commissioners and District Officers, should state in their applications whether they are related to any persons already in the service of Government, and, if so, specify the names of such employés and the nature of the employment held by each of them.

Stamp duty on applications for appointments.

5 Applications for appointments in Revenue offices are not liable to stamp duty.

Candidates to be examined.

6. As a general principle, the qualifications of candidates for vacancies in a ministerial office should be tested by examination, and preference should be given (*cæteris paribus*) to those who are well educated and well informed, regard being, of course, had to special qualifications for a special office.

Acting appointments disapproved.

7. Ministerial officers should not be kept acting on probation for an indefinite period; one or two months should suffice to test a man's fitness for office.

Officers are attached to their respective offices.

8. Ministerial officers are attached to their respective offices; and heads of offices are forbidden to carry them about with them when they are transferred to other districts. The transfer, by officers of one department, of ministerial officers in the employ

of other departments, without the concurrence of their immediate superiors, is forbidden.

Cannot be employed in two offices.

9. Ministerial officers may not take service in two offices at once, or give part of their time to private service; and Government officers are forbidden to employ their official subordinates upon their private concerns.

Or on less than sanctioned salary.

10. Ministerial officers are not to be employed on lower salaries than those sanctioned for the offices to which they are appointed.

Power of dismissal or removal.

11. The power of dismissing or removing ministerial officers vests in the District Officer, subject to an appeal to the Commissioner and to the general power of revision vested in Commissioners and in the Board by section 4, Regulation I of 1829. The general rule of the service is that the authority who can appoint to a particular office has power to dismiss or remove from that office; and that an appeal lies from an order of dismissal or removal to the official superior of the officer who passes such order.* Where there is no appeal as of right, the power of revising an order not made final by law should be sparingly exercised unless there appears *primâ facie* to be some clear ground for questioning the justice of the order. In such cases petitions for revision may be rejected and interference may be refused, without assigning any reason for so doing (*vide* Government order No. 475, dated 12th June 1856).

Stamping of petitions and appeals by Government officers.

12. The rule to be followed as regards the stamping of applications and petitions† presented by Government officers to their departmental superiors, is laid down in Government Circular No. 228.R., dated 10th August 1894. Such applications and petitions, when presented to a Commissioner or to the Board with a request to exercise some power conferred on them by any law, or by any rule having the force of law, are liable to stamp duty under the Court-fees Act, VII of 1870.

Distinction between dismissal and removal.

13. The word "dismissal" is to be restricted to the case of an officer removed with disgrace. In other cases the word "removal" is to be used. A "dismissed" officer may not be re-employed in the public service. The orders of the Government of India laying down the general principles which should be observed in regard to public servants who have been removed or dismissed will be found in Appendix C.

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* *Note.*—Section 16 of the General Clauses Act X of 1897, gives legal authority to this rule.

† *Note.*—"Petition" covers both revision and appeal petitions.

Procedure in cases of dismissal or removal.

14. In order that a servant of Government when dismissed or removed may be able to exercise his right of appeal, the Resolution of the Government of India, circulated with Bengal Government Miscellaneous Circular No. 21 of 12th August 1879, explicitly requires that (except in the cases of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the cases of persons who abscond with an accusation over their heads and in which, therefore, the prescribed procedure would be unnecessary or impossible), in all cases of removal or dismissal, the charge against the public servant concerned shall be reduced to writing, that his defence shall either be taken in, or reduced to writing, and that the decision thereon shall also be in writing. When witnesses are examined they should, when possible, be heard in the presence of the accused, who should be allowed to cross-examine, and a memorandum of this evidence should be placed on the record. Commissioners and other appellate officers are therefore precluded from confirming orders of removal or dismissal which have been passed in contravention of the above orders of Government.

It is not sufficient that these orders should be substantially complied with: they are to be strictly carried out. Orders of the Government of India on this subject will be found in Appendix D.

Note.—For rules for defending suits or prosecutions against officers, see rule 11, Chapter II of the Practice and Procedure Manual.

Papers to be sent up in certain cases.

15. When the Board call for a report in cases, of appeal or revision, in which public officers have been removed or dismissed from the service of Government, the Commissioner should invariably submit the original proceedings (or copies of the written charge, defence, and decision thereon) which are required by rule 14.

Appeals by Government servants.

16. Every petition of appeal by a Government servant against an order of a superior officer is to be submitted to the appellate authority through the officer against whose order the appeal is made. The Board have directed that such petitions of appeal shall invariably be forwarded to the appellate authority within three days of their presentation, with any observations thereon which the officer forwarding them may wish to offer.

Procedure in cases of petitions to the Board.

17. When a subordinate revenue or ministerial officer petitions the Board against the order of a lower authority imposing punishment on him, he may obtain such assistance as he thinks fit in drafting his petition and stating his case therein as effectively as he can, consistently with the facts. The Board have ruled that they will, at their discretion, on an application being made, allow the petitioner to appear in person and argue his own case,

SLIP No. 31.

Page 71.—For the last six lines of rule 21, Section VIII, Chapter III, *substitute* the following :—

"Under Article 193 (*b*) of the Civil Service Regulations (4th edition), the expenditure in excess of that which would have been incurred if the officer had remained on duty, in case in which the extra cost involved does not exceed Rs. 250, and in which the period during which an officer has remained unemployed owing to suspension or dismissal does not exceed six months."

7-7-1903.

SLIP No. 205.

Strike off the sentence "The Commissioners.....Divisions" from Rule 21, Section VIII, Chapter III, page 71 of the Board's Rules, 1902, added by Circular Order No. 10 of May, 1905, and *insert* the following in its stead :—

"The Commissioners of Divisions, the Commissioner of Excise and Salt, the Director of Land Records, the Director of Agriculture, and the Opium Agents, Benares and Bihar, are authorised to exercise similar power."

3-8-1908.

SLIP No 79.

Add the following sub-paragraph to rule 21, Section VIII, Chapter III, page 71 :—

"The Commissioners are also authorized to exercise similar power in their respective Divisions." 10-5-1905.

2. Under rule 8—"Powers of a Commissioner" in Section I, Chapter II, page 21, of the Rules *insert* the following item :—

"To sanction extra expenditure up to a certain limit, in respect of an officer who has been reinstated after suspension or dismissal." 10-5-1905.

though this permission will not ordinarily be given; but the petitioner will not be allowed to be represented before the Board by Counsel (including in that term advocates of all descriptions). These orders do not apply to appeals which are regulated by law.

Procedure in cases of officers drawing more than Rs. 10.

18. In the spirit of the orders referred to in rule 14, a similar procedure should be followed in all cases of the punishment of Government servants in the receipt of higher salaries than ten rupees a month otherwise than by removal or dismissal; and in cases in which Collectors or Commissioners submit recommendations for the punishment of subordinate officers.

Reasons for not instituting criminal prosecution should be recorded.

19. Cases occasionally occur in which it is considered inexpedient to undertake the prosecution of Government servants who are dismissed on account of offences for which they are liable to be criminally prosecuted. In future, in such cases, the reasons which render it inexpedient to undertake a criminal prosecution should be recorded at the time that the order of dismissal is passed. When there is no objection to such a course, the reasons should be included in the order of dismissal, of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded with any report that may afterwards be made on the case to the Board or to Government.

Copies of orders of punishment, &c., to be given free of cost.

20. When ministerial officers are departmentally punished, or ordered to retire, copies of such orders, if applied for by them, are to be given free of cost.

Extra expenditure in respect of an officer who has been reinstated after suspension or dismissal.

21. Under the power delegated by Government, the Board are authorised, in respect of an officer who has been reinstated after suspension or dismissal from his appointment, to sanction under Article 215 of the Civil Service Regulations, 3rd edition, the expenditure in excess of that which would have been incurred if the officer had remained on duty, in cases in which the extra cost involved does not exceed Rs. 100, and in which the period during which an officer has remained unemployed owing to suspension or dismissal does not exceed four months.

May not hold leases;

22. Ministerial officers may not take farms or mukarraris from any landholder in the district in which they are employed. There is no objection to ministerial officers acquiring, as well as holding, immoveable property in the districts in which they are employed, provided that such purchases are made openly and are effected in the ordinary course, and that the officers in question neither purchase nor

SLIP No. 4.

I. At the end of rule 28 (*i*) in section VIII, Chapter III, page 73, *substitute* the word "Commissioner" *for* the word "Board."

1-6-1912.

II. *Substitute* the following for rule 29 in the same section and chapter and on the same page:—

"29. The names of officers liable to transfer under rule 28 should, after they have served five years in one appointment, be reported by the Collector for the orders of the Commissioner and should be entered in a list to be kept in the Commissioner's office. If in the case of any such officer the Commissioner and Collector are unable to arrange a transfer within the division before the lapse of seven years, the matter should be reported to the Board, who will arrange it in communication with other Commissioners."

District officers to report.

1-6-1912.

II. *Substitute* the following for rule 29:—

29. The names of officers liable to transfer under rule 28 should, after they have served five years in one appointment, be reported by the Collector for the orders of the Commissioner and should be entered in a list to be kept in the Commissioner's office. If in the case of any such officer the Commissioner and Collector are unable to arrange a transfer within the division before the lapse of seven years, the matter should be reported to the Board who will arrange it in communication with other Commissioners. 2-10-1906.

District officers to report.

SLIP No. 127.

I. At the end of rule 28(*i*), page 73 of the Board's Rules, 1902, *substitute* the word "Commissioner" for the word "Board."

2-10-1906.

Ministerial officers dealing with money and accounts.

28. No ministerial officers (except Treasurers) holding responsible positions as heads of offices dealing with accounts and money can be allowed to hold their appointments uninterruptedly for an indefinite time.

(*i*) Existing incumbents of such offices must either be transferred to another appointment, or to another department of the same office, once in every period of 7 years' service, or be required to go on leave for a period of at least three months. In the case of heads of departments to whom this clause of the rule applies, the alternative of leave should not be allowed except with the special sanction of the Board.

(*ii*) In the case of future appointments to such posts, *e.g.*, those of Treasury Accountant, Tauzi navis, Nazir, Head Clerk of the Cess and Excise Departments, Fine—clerks and such like, it will be a condition of such appointment that the officer is liable to transfer after five years and that his transfer is compulsory after seven years. Such transfer may be either to another department of the same office or to another office, and shall extend over a period of at least six months.

(*iii*) Officers who are subordinate to heads of offices dealing with accounts and money will not necessarily be liable to transfer, but should be required to take leave for at least three months once every seven years. In such cases the District Officer should take special care that the officer appointed to act is not a relative or dependent of the officer for whom he acts.

District Officers to report.

29. The names of officers liable to transfer under rule 28 should, after they have served five years in one appointment, be reported to the Board by Collectors through Commissioners, and should be entered in a list to be kept in their office. If any Commissioner or Collector is unable to arrange a transfer before the lapse of seven years, the Board will arrange it from the above list.

Subordinates under Magistrates, &c.

30. In the case of subordinates employed under Magistrates or other officers, the required report will be submitted to the Commissioners or to the Heads of Departments, as the case may be, on whom will rest the responsibility imposed on the Board in regard to revenue subordinates.

Responsibilities of sarishtadar.

31. The sarishtadar or head native officer of a Collectorate is generally responsible for the conduct of every branch of the duties of the establishment, and is bound to bring immediately to the notice of the District Officer, with the express purpose of

obtaining the effectual interference of higher authority, any malpractices among the ministerial officers of which he may become aware If he neglect to do so, he is liable to instant dismissal for connivance. A plea of ignorance of such malpractices will be received as an admission of unfitness for the high and responsible duties of his office.

Procedure for excluding public from rooms occupied by clerks, etc., in Collectorates.

32. With a view to the better conduct of business in Collectorate offices, Government has directed that a wicket gate with a spring shall be placed at the entrance to each office room occupied by clerks or muharrirs or copyists. Inside each such office is to be kept a list showing who are the officers entitled to occupy the room; outside the entrance to the room should be hung, in a conspicuous place, a board having printed on it both in English and the Vernacular "No admittance for the public." The Collector and the Deputy Collector in charge of a department should visit at unstated times during office hours the room occupied by his subordinates and call the roll, and in the event of his finding any outsiders within the room, the ministerial head of the department should be punished, since he is to be held responsible that the public do not enter the room.

Card showing name of clerk and nature of his work.

33. Since cases have occurred in which, it being necessary to prove who was directly responsible for the entries in a particular register, such proof was not forthcoming owing to the absence of any record fixing such responsibility, the Government directs that, in future, each clerk or muharrir in a Collector's office shall keep a card showing the particulars given in the following form :—

Name of $\frac{Clerk}{Muharrir}$ *Department.*

Nature of Work.			Remarks.
Authorised registers.	Unauthorised registers.	Miscellaneous duties.	
1	2	3	4

This card is to be signed by the sarishtadar and the clerk or muharrir concerned, and a duplicate of the same, similarly signed, is to be kept by the ministerial head of the department to which the clerk or muharrir belongs. Such ministerial head of the department will be responsible for having all changes in the nature of the work of each officer under him duly entered on the cards affected.

SLIP No. 217.

Alter "Rs. 5" in line 5 of rule 4, Section IX, Chapter III, page 75 to "Rs. 6." 3-12-08.

Section IX.—Establishments of Uncovenanted Deputy Collectors.

Establishment at Head-quarters permanent.

1. Under the orders of Government, in Financial Department, No. 439T.F., dated the 10th June 1901 the ministerial establishments of Deputy Collectors at the head-quarters of districts have been made permanent. No increase or decrease of such establishments is allowable on account of the increase or decrease in the number of Deputy Collectors. If additional establishment is required in excess of the sanctioned strength, applications should be made under the ordinary rules.

One orderly peon is allowed to each Deputy Collector at the head-quarters of districts.

For a Deputy Collector on field work.

2. For a Deputy Collector employed on field work, other than settlement work (which will be provided out of the Petty Settlement grant), an establishment of Rs. 50 is allowed.

The Collector may appoint this establishment as he thinks most convenient with reference to the nature of the work, provided that no muharrir receives less than Rs. 20 a month.

Subdivisional establishments.

3. The establishments at subdivisions are fixed and permanent.

Deputy Collector at subdivision.

4. When a Deputy Collector is appointed to a subdivision, in addition to the Subdivisional Officer, he is entitled, if performing no magisterial duties, to two muharrirs on Rs. 20 to Rs. 30 each, and a chaprasi on ~~Rs~~ 5. If he performs also magisterial duties, he is entitled to two additional muharrirs. These establishments are temporary.

Transfer of Deputy Collector.

5. When a Deputy Collector is appointed in succession to another Deputy Collector at a subdivision, the establishment of the predecessor will be the establishment of the successor.

Establishment to be discharged when the Deputy Collector goes.

6. When such a Deputy Collector is transferred and is not replaced, his establishment is to be discharged. This rule is also to be applied, after a lapse of two months, to the case of a Deputy Collector on leave, whose appointment may not, during that period, have been temporarily filled by another Deputy Collector. If the officers of an establishment, thus discharged, have a good character, they are to be regarded as having a special claim to re-employment in case of any vacancy occurring in the permanent establishments in the district.

Report of behaviour.

7. A Deputy Collector is, therefore, when leaving a subdivision, always to report to the Magistrate and Collector the manner in which each officer of his establishment has performed his duty.

Board may sanction retention to arrange records.

8. The Board are competent to sanction charges on account of establishment retained after the removal or death of a Deputy Collector at a subdivision, for arranging the records of his office, reporting each case, as it occurs, to Government, for communication to the Financial Department.

APPENDIX A.

(See Rule 3, Section V.)

Instructions for the training of Junior Civilians in Survey and Settlement work.

(Revenue Department's Circular to all Commissioners of Divisions No. 6T.R., dated 20th June 1899.)

BIHAR.

1. The course of training should occupy at least two months, and instructions will be given in the following branches of work:—

(*a*) Traverse survey.
(*b*) Cadastral survey and khanapuri.
(*c*) Compilation of statistics, &c.
(*d*) Khanapuri supervision and decision of interior and boundary disputes.
(*e*) Attestation.
(*f*) Office and case-work before and after final publication.
(*g*) Computation and recovery of cost.

*2. For training in (*a*) Traverse, (*b*) Cadastral survey and khanapuri, and (*c*) Compilation of statistics, &c., the junior Civilians will be attached to the head-quarters of the survey camp, but should come provided with a small tent, a horse, and, if possible, a muharrir who knows a little English, as they will be required to work independently for a part of the course. The muharrir should not be employed for more than the first month of the training, and then only if no extra expenditure is thereby involved. They should also bring with them copies of the Bengal Tenancy Act, VIII of 1885, the amending Act III (B.C.) of 1898, the Survey and Settlement Manual, and the Survey Act, V (B.C.) of 1875, all of which are available in Collectorate libraries. Rampini's edition of the Bengal Tenancy Act will be found very useful. Copies of these instructions and of all the North Bihar rules will be supplied by the Settlement Department, to be returned on the completion of the course. Should it be necessary to incur extra expenditure on this account, sanction should be applied for by the Collector of the district to which he is attached.

(*a*) *Traverse Survey.*

3. Directly junior Civilians join the survey camp, the officer in charge will explain to them the reasons for traverse survey and

* "*N.B.*—This provision will not ordinarily be held to apply to the cost of the carriage of horses or ponies brought by junior civilians to or from the training camps, unless the Settlement Officer certifies that the said horses or ponies were required by the junior civilians while on training, and could not, without inconvenience to their work, in their own districts, have been marched to the camps by road. Officers wishing to bring horses or ponies at Government expense to or from the camps to which they are sent should accordingly apply to the Settlement Officer for permission to do so before incurring the expenditure involved."

Government Circular letter No. 14T.—R., dated the 1st July 1901, to all Commissioners.

show them a copy of the 4″-to-the-mile trace of the revenue survey map which forms the basis of the work. He will then teach them the method of reading a vernier scale graduated to 30″ and the adjustments of an ordinary 5″ theodolite. He will explain how the ordinary village circuit angle is observed and recorded, and give all information necessary to enable them to understand the mechanism of a theodolite and to use it.

4. Each junior Civilian will then independently survey with, a 5″ theodolite, a small circuit comprising 12 angles, and for this purpose the officer in charge of the camp will lay down, near the camp, an imaginary village with an approximate area of 100 acres, with the bends of the boundary marked by the usual earthen mounds used for demarcation. He will mark with pegs at suitable points, never more than 1½ chains from the demarcated boundary, about 12 stations. At the time of survey the Gunter's chain will be used between stations.

5. When the circuit of the village has been completed, the 12 angles and the chain measurements will be entered in the village set up form, and the officer in charge will show how both the angular work and chaining can be proved mathematically.

6. The results will then be plotted by each junior Civilian on an ordinary cadastral sheet (1″ ruled squares) by means of the co-ordinates already calculated (*vide* rule 5).

7. On no account will more than four days be allotted to giving instruction in traverse survey. The spare time of those who finish earlier can be profitably spent in a study of the departmental system of traverse as applied to a thana, it being shown how, by the principle of working down from a whole to a part, error is minimised, and how, by the way in which checks and tests are applied at every stage, the final results must be very accurate.

(*b1*) *Cadastral Survey.*

8. Junior Civilians, having thus learnt how fixed traverse stations are obtained from which the external village boundaries can be mapped, will then receive instructions in field-to-field or cadastral survey. The officer in charge will explain the thanawar system of numbering villages from the north-west corner of the thana and the reason why it is necessary to retain the revenue survey *mauza* as the unit of the map, stating the measures taken to ensure this.

9. The officer in charge will next explain how to take off measurements from the 16″ diagonal scale, and will then show how to proceed in surveying a village cadastrally; first of all surveying the boundary, then cutting up the village into quadrilaterals, and finally plotting the field boundaries.

10. Each junior Civilian will after this be supplied with a plot on the 16″ = 1-mile scale of a small block of about 20 acres of village lands near the camp. This he will himself survey in detail by means of the Gunter's chain, optical square and offset rods.

11. So that the procedure followed in the case of boundary disputes may be fully understood, one side of each 16″ plot will

be understood to be disputed, and will be accordingly marked with a double line of demarcation pillars containing the disputed area.

12. When the cadastral survey has been completed, each junior Civilian will be shown how to run an independent *partal* with chain and optical square across it (recording the re-survey in a field book and plotting it) and how to compare the trace with original maps.

13. The method of area extraction by *acre* comb and compass should next be explained, and each junior Civilian will extract the area of the fields surveyed by him twice and independently, and after totalling the means of the two independent extractions compare the result against the universal theorem area (which will have been explained in connection with traverse work) + or —offsets. At this stage the precautions taken in a survey camp to ensure entry of correct means should be explained, also the procedure followed in mapping homestead.

14. The officer in charge will finally show the form of fortnightly returns submitted to the Superintendent of Provincial Surveys, Bengal, and to the Settlement Officer, explaining how they are prepared. Instruction in cadastral survey should not occupy more than four days.

(*b2*) *Khanapuri* (*Preliminary Record-writing*).

15. The officer in charge will next place before the junior Civilians the forms which are wholly or partially written up in the field, explaining each heading in the *khewat*, *khasra*, triplicate *parcha* (including area slips), and informing them how, by whom, and when each is filled up. If khanapuri is going on in the neighbourhood of the survey camp, the junior Civilian, accompanied by the officer in charge or one of his European subordinates, should visit an amin at work and study carefully and thoroughly how the khanapuri is done. If the khanapuri area is at a distance, this will be postponed to a later stage.

(*c*) *Compilation of Statistics, &c.*

16. The officer in charge will explain how the terij, safewar, milan khasra, crop statements, and agricultural stock statements are compiled in the Survey Office. The method of converting acres and decimals into bighas, cottahs, and dhurs should be shown; also the way to prove the conversion, and to prove the totals of the khasra pages against the safewar and of the khatian slips against the terij. In fact, the officer in charge should give a complete description of the whole process of working up the records in the survey camp during recess prior to their despatch to the Settlement Department.

17. Not more than three days should be occupied in the work detailed in Rules 15 and 16; and after it is completed, the junior Civilians will come directly under the control of the Settlement Department. They will receive copies of the Khanapuri Rules, Khanapuri Officer's Instructions and Attestation Rules, all of which they should very carefully study.

(*d*) *Khapapuri supervision and decision of interior and boundary disputes.*

18. For instruction in this work, each junior Civilian will be attached to the camp of a Settlement Khanapuri Officer, and will begin by visiting, with him, an amin at work on khanapuri. The Khanapuri Officer will explain all entries as the amin and muharrir make them, giving special attention to the method of treating disputed entries and of recording crops in the khasra. He will explain the classification of crops into *bhadai*, *aghani*, and *rabi*, enumerating the principal crops in each class, and will inform the junior Civilian of the names of all the crops now found on the ground, and to the best of his ability explain their uses and how they are cultivated. The Khanapuri Officer must remember to explain the procedure followed in entering mortgages of plots or holdings. The entries that are made in the column of remarks will be gathered from the Khanapuri Rules, but the Khanapuri Officer must point out on the ground the kinds of trees that are recorded in this column, naming the English equivalents.

19. The Khanapuri Officer will then proceed to check the amin's work. He will test plot entries, check the khewat, &c., in the presence of the junior Civilian, explaining as he goes along what he is doing; and when the method of checking a khanapuri amin's work has been thoroughly grasped, he will record his inspection remarks in the *yaddast*, the other uses of which will be found detailed in the Khanapuri Rules. After this, he will go on to decide internal disputes, explaining the uses of the dispute list and the khatians of disputed entries. The junior Civilian will watch the Khanapuri Officer deciding internal disputes for three days, and for the following four days himself enquire into and decide simple disputes in the villages in which the Khanapuri Officer is working, consulting him wherever necessary. After this the junior Civilian will work alone, checking khanapuri and deciding internal disputes independently in villages running parallel to those the Khanapuri Officer is taking. The two camps should not be more than a mile apart, and the junior Civilian should be in daily communication with the Khanapuri Officer, and leave over for his disposal any important disputes that he finds himself unable to decide. Each junior Civilian will be employed on this work for three weeks, and arrangements will be made to hand over to him, for enquiry and report, during that period, some simple boundary disputes. His reports on them will be submitted, along with the records, to the Assistant Settlement Officer in charge for final orders.

(*e*) *Attestation.*

20. Each junior Civilian will next be deputed to an attestation camp, and for the first day will watch (1) area slip distribution, (2) bujharat of both khewats and khatians, (3) attestation,

the Attestation Assistant Settlement Officer explaining the object of each process. The next day he will spend entirely in company with the camp peshkar, checking the correction of an attested record and studying the contents of the munsarimi nathi, the arrangement of the khatians, and all the registers and returns. The junior Civilian will next watch the Attestation Assistant Settlement Officer deciding rent disputes, and will assist him to decide disputes left undecided at khanapuri, and can, when possible, be entrusted with small villages or portions of villages, wherein the rent disputes are few and of a simple nature, to attest independently. The junior Civilian will initial the khatians and khewats in pencil, and the Assistant Settlement Officer must re-initial the entries in ink in the same way as those he himself attests.

21. Each junior Civilian will spend 15 days in the attestation camp. He should make local enquiries freely into disputes under investigation, and should make a point of paying unexpected visits to the kanungo engaged in draft publication and to the surveyor munsarim. He will be able to readily check the latter's work by the experience already gained in the survey camp.

(*f*) *Office and case-work before and after final publication.*

22. The last seven days of the course will be spent at the settlement head-quarters, where, under the direct supervision of the Settlement Officer or of the Assistant Settlement Officer in charge, the whole course of office work, from the receipt of the records from the Survey Department up to their despatch to the Collector, will be carefully and fully explained. The functions of the Record Department will be demonstrated, it being shown, by the aid of the registers, how the thanawar system of arranging the records is maintained throughout, the means whereby any village records can be traced, and how all papers added to, or taken out of, the records as a result of attestation or case-work are duly registered. The duties of the head peshkar will then be explained. The use of the thanawar case register, with its alphabetical index, will particularly be brought to notice. It must be explained how this register is worked up from Registers VIII and IX, and how, by bringing all the cases filed in a village together, it enables the head peshkar to send out the records to the case officers in complete batches for each village, and to satisfy himself that all objections have been disposed of before the final publication begins. The procedure followed (1) by the office and (2) by the case officers in dealing with cases under *section 103A will then be gone into, and some case records should be carefully perused.* The manner in which the records are completed in office after all objections under section 103A have been decided will then be demonstrated. The method of check (*janch*), of revising the terij, and compiling the goshwara will be carefully explained; also the way the records are copied (*safai*) and compared and finally checked (*moaina mokabila*). In explaining

the uses of the *janch*, *safai*, and *moaina* registers, care must be taken to explain how the dangers of paying twice or too much for work done at contract rate is obviated. The junior Civilian will of course be informed of the rate fixed for contract work. *Then the process of final publication will be explained; and finally the procedure for the settlement of fair rats under section 105, and for the trial of disputes under section 106, should be very carefully explained and case records selected for perusal. When occupied in learning this branch of the work, the recovery rules should be thoroughly mastered.*

(g) Computation and Recovery of Cost.

23. Finally, the junior Civilians will study the Computation and Recovery Rules. The method of apportioning the settlement and survey costs between the various kinds of landlords and the raiyats will then be most carefully set forth, and the various registers and forms written up for use in recovery camp will be explained. After this the junior Civilians will spend a day in a recovery camp, studying the process of realisation and the system of account-keeping.

24. On their return to head-quarters they will be shown the arrangement to be followed in depositing the record of rights in the Collectorate, and how all the village statistics of area, classes of land, classes of tenancy, crops, irrigation, rents, transfers and agricultural stock have been brought together, in a single volume for each thana, for the Collector's use.

25. When the training camp first opens, either the Settlement Officer or the Superintendent of Provincial Surveys, Bengal, will be present to start work; and while the junior Civilians are attached to the survey camp, the Superintendent of Provincial Surveys, Bengal, will closely supervise their progress. Later, either the Settlement Officer or Assistant Settlement Officer in charge will arrange to visit each officer at least once, both when attached to a khanapuri camp and when employed on attestation, at the beginning of each stage of the work, if possible.

26. Each junior Civilian will keep a diary, to be submitted every Sunday to the Settlement Officer, in which he will give a full account of the work done, describing specially the kinds of disputes dealt with by him and his methods of investigation. He should state clearly, under each date, the distances he has travelled. The diary will be copied at the end of each month, and the travelling allowance bill will be drawn up in the settlement office and forwarded to the junior Civilian for signature and submission to the Collector of the district to which he belongs.

27. If extra coolies are required for the use of junior Civilians while engaged in learning survey, they will be supplied by the Survey Department and charged for on separate bills, headed "Training of Junior Civilians," to be submitted to the Settlement Officer for payment. *A khalasi, paid for by the Settlement Department, will be attached to the camp of each junior Civilian.*

APPENDIX B.

[See Section VIII, Rule 1.]

Rules for filling up vacancies in Mufassal Offices.

1. Whenever a permanent vacancy occurs or is about to occur, in a paid appointment, a notice of the fact shall be suspended in some prominent place in the office, and a date, which shall not be less than 15 days after the issue of the notice, shall be fixed for filling up the vacancy.

2. On the day fixed for filling up the vacancy the head of the office shall see and examine all applicants and their certificates, including those prescribed in the following rules, and record a proceeding stating that he has done so, noting in detail the claims of all the eligible candidates, and giving his reasons for the selection ultimately made.

3. This proceeding, together with the applications and certificates, &c., filed shall be made into a regular record bundle, and be available for reference in case of any appeal being made against the appointment.

4. In the case of a paid appointment of which the salary is less than Rs. 10 a month, the head of the office may make over the matter to any subordinate gazetted officer for report or decision.

5. Apprentices will have the first claim to temporary vacancies in the district to which they are attached In the case of permanent vacancies the head of the office has the power of introducing outsiders.

6. No apprentice shall be admitted to work in any mufassal office except in conformity with the following rules. The employment of apprentices without the express and formal sanction of the head of the office is absolutely prohibited.

Rules for the employment of unpaid Apprentices in Mufassal Offices.

(1) Apprentices may be appointed up to a number not exceeding 20 per cent. on the number of permanent employés, that percentage being calculated on the total of the ministerial establishment, and not on the strength of each department of the office.

(2) Candidates for any vacancy in the list of apprentices must fulfil the following conditions:—

(*a*) They must have passed the Entrance examination, or must possess a certificate of English education to as high a standard as can be obtained under local conditions.

(*b*) They must be under 25 years of age.

(*c*) They must produce a certificate of good moral character from the school in which they have last been educated, or from some respectable house-holder to whom they are well known in private life, and who is himself known to a responsible officer of Government, the last fact being certified by the countersignature of the officer in question

(*d*) They must produce a certificate from a Government medical officer to the effect that they are in good health and of sound constitution.

(3) If no candidates are available with the qualifications prescribed in rule 2 (*a*) above, an examination of candidates shall be held after due notice, whenever it becomes necessary to admit new apprentices into an office.

This examination shall be in English composition to test (*a*) the handwriting of the candidate, (*b*) his knowledge of English, and (*c*) any evidence of general ability. It shall be held by the head of the office, or by any subordinate gazetted officer to whom he may delegate the duty.

(4) The candidates selected by the result of the examination must produce satisfactory evidence of age, moral character and health, as prescribed in rule 2 (*b*), (*c*), and (*d*), and must also state their relationship

if any, to any of the amla in any of the offices in the district. Any incorrect statement will render them liable to summary dismissal. Relationship to amla already in the office does not disqualify a candidate, but there must be no concealment of the truth.

(5) In January of each year the list of working apprentices shall be examined, and if any have been five years in the office, and it is not intended to give them permanent employment carrying pay, they shall be removed. If they have held acting appointments and given satisfaction, but have not secured permanent appointments, they may be allowed a year's grace to obtain a permanent appointment, and, if they fail, will then be removed.

(6) Apprentices on the list will have the first claim to officiating vacancies in the district to which they are attached, but for permanent vacancies the head of the office has the power of introducing outsiders who satisfy these rules.

(7) No pay shall be given to apprentices.

(8) An apprentice shall be liable to summary removal for incompetency or misconduct, without the formal proceedings requisite in the case of officers holding paid appointments.

(9) Apprentices in subdivisional and other offices in the interior of a district shall be appointed from the head-quarters of the district, and no apprentice in such an office shall be permitted to act in a paid appointment without the sanction of the authorities at the head-quarters of the district.

(10) An apprentice shall be liable to serve in any department of the office in which his services may be required.

(11) The heads of offices or departments when on tours of inspection should see that these rules are strictly observed.

(12) These rules do not apply to offices in which the rules for the regulation of appointments in the Secretariat Clerical Service and attached offices are in force.

APPENDIX C.

[See Section VIII, Rule 13.]

General principles to be observed in regard to public servants, who have been removed or dismissed.

No. $\frac{10 \text{ Public}}{919}$, dated Simla, the 15th June 1895.

From—J. P. Hewett, Esq., C.I.E., Officiating Secretary to the Government of India, Home Department,

To—The Chief Secretary to the Government of Bengal.

In the circular letter from this Department, No. $\frac{11 \text{ Public}}{1085\text{-}1094}$, dated the 21st June 1894, the Government of India enquired what rule was observed with regard to giving Government officers necessary information as to dismissals of public servants; whether any difference was made between cases where re-employment is prohibited and where it is not; and whether in any case of dismissal, in which it is decided to issue a public notification, the cause which led to the dismissal is specified. The replies received to the letter of 21st June show that an uniform practice is not observed in the different Provinces in dealing with this matter. The Governor-General in Council accordingly deems it desirable to state the general principles which should be observed in disposing of such cases.

2. In the first place, His Excellency in Council desires to direct attention to the distinction that exists between the removal or discharge, and the dismissal, of a public servant. Removal from office for such a cause as unfitness for the duties of the office need not usually entail any further

(8) The probationers in district offices will receive an allowance of Rs. 10 and in Commissioners' offices Rs. 15 each per mensem.

(9) Probationers will be liable to summary removal for incompetency or misconduct, without the formal proceedings requisite in the case of officers holding paid appointments.

(10) Probationers in subdivisional nd other offices not at the head-quarters of a district will be appointed from the head-quarters, and no probationer in such an office will be permitted to act in a paid appointment without the sanction of the authorities at the head-quarters of the district.

(11) A probationer will be liable to serve in any department of the office in which his services may be required.

(12) The heads of offices or departments when on tours of inspection should see that these rules are strictly observed.

(13) These rules do not apply to offices in which the rules for the regulation of appointments in the secretariat clerical service and attached offices are in force.

(14) In those divisions where training schools for probationers have been or will be established the rules prescribed above will be subject to modifications in accordance with the rules prescribed by Government for the training school as regards the liability to attend a course of training, qualifications, conduct, grant of leave and allowance, etc. 4-4-1910.

2. *Substitute* the following rule for rules 1 and 2, section VIII, Chapter III, pages 67 and 68, and *alter* the heading of section VIII from "Ministeral Officers" to "Ministeral Officers and Probationers."

"1. The rules passed by Government for the admission of candidates for ministeral employment as probationers in mufassal offices will be found in Appendix B to Chapter III, Register No. 31—"Admitted Probationers"—must be kept in the terms of the Government orders." 4-4-1910.

Rules for the admission of probationers.

3. *Substitute* the word "probationer" or "probationers" for the word "apprentice" or "apprentices" in rule 4, section VIII, Chapter III, page 68, as well as in rules 5 and 6 of "Rules for filling up vacancies in mufassal offices" in Appendix Chapter III, page 83. 4-4-19

consequences. It ought not to bar re-appointment to another office, for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.

3. In cases of dismissal, on the other hand, the effect of the order should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non-gazetted officers need not be notified in the Government Gazette. As a precaution against the inadvertent re-employment of men who may have been dismissed, it would be sufficient to rule that officers should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of the Local Government or Administration should always be required to the re-employment of persons dismissed.

4. The dismissal of public servants should, the Governor-General in Council considers, be notified in the Gazette only in the following cases, viz., (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts.

5. The reason for the dismissal of a public officer should not be stated in the notification regarding his dismissal, even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce in the case of any person whose dismissal will be notified in accordance with the principle laid down in paragraph 4 of this circular, that the Government has dispensed with his services, except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.

6. The Government of India leave it to the Local Governments to make such arrangements as they think necessary for securing that officers serving under them are informed what Government servants, other than those whose dismissals have been gazetted, have been dismissed. There is not before the Government of India sufficient evidence to show that it is necessary to communicate such information between Provinces, if the precautions abovementioned are taken by officers when making appointments to vacant posts.

APPENDIX D.

[See Section VIII, Rule 14.]

Procedure to be followed in awarding punishments to officers of Government.

No. 37—1389-1404, dated Simla, the 29th July 1879.

RESOLUTION—By the Government of India in the Home, Revenue and Agriculture Departments.

Resolution.—From time to time petitions or appeals against the orders of local officers, removing or dismissing Government servants, reach the Government of India. Such appeals ordinarily are forwarded through, or

are reported upon by, the local Governments. And the Governor-General in Council is glad to say that he very rarely indeed sees ground for thinking such removals hasty or unjust. The general rule of the service is that the authority who can appoint to a particular office has power to dismiss or remove from that office; and an appeal lies from an order of dismissal to the official superior of the officer who passes such order. Since the date of the order passed by the Court of Directors in 1851, no general instructions on the subject of dismissing public servants have been circulated by the Government of India. Local Governments have from time to time issued such orders; and copy of a recent circular of the North-Western Provinces Government on the subject is appended to this Resolution. His Excellency the Governor-General in Council believes that the forbearance and consideration enjoined by the Honourable Court are usually exercised by public officers of all grades and departments; but at the same time he deems it advisable to republish those instructions with the following remarks:—

1. In order that a dismissed servant of Government may be able to exercise his right of appeal, it is obviously necessary that the charge against him, his defence, and the order thereon should be reduced to writing. And this course, so far as the Governor-General in Council is aware, is usually taken. In the case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the case of persons who abscond with an accusation over their heads, this procedure may be unnecessary or impossible. But in all other cases of the dismissal of public servants, the charge against a public servant should be reduced to writing, his defence should be either taken in, or reduced to, writing, and the decision on such defence should also be in writing. In many cases (such, for instance, as that of a clerk at an outlying tahsil station) the officer who passes the order of dismissal may not be able to make the enquiry himself, and the proceedings leading to dismissal would be conducted by the superior officer on the spot. The record of such charge, defence and decision would then furnish sufficient information for, and should be submitted to, the superior officer or the Government to whom the dismissed servant may prefer an appeal.

2. In regard to the rules of conduct which should guide the relations of superior officers with their subordinates, the Governor-General in Council fully concurs in the views expressed by the late Court of Directors in paragraphs 4 to 9 of their Despatch No. 42 of 1851, copies of which are appended to this Resolution.

ORDER.—Ordered, that a copy of the above Resolution, with enclosures, be forwarded to all local Governments and Administrations, and to all departments of the Government of India for information.

No. 11A., dated Camp Lucknow, the 13th April 1877.

From—C. ROBERTSON, Esq., Offg. Secretary to Govt., N.-W. P. and Oudh,

To—All Heads of Departments, Commissioners, and District Officers in the North-Western Provinces and Oudh.

IT has frequently been noticed by the Government in petitions from persons who have been degraded or deprived of their situations in the public service that the petitioners have not had an opportunity of explaining their conduct, and of making their defence before being reduced or dismissed from their appointments. The Lieutenant-Governor and Chief Commissioner accordingly directs that in all cases of punishments, and especially in all cases of dismissal, the person concerned shall always be given a hearing before the final order is passed; and a formal proceeding embodying the statements taken and the reasons of dismissal shall invariably be recorded.

Extract (paragraphs 4 to 9) of the Despatch from the Honourable Court of Directors, No. 42, dated 6th August 1851.

4. In the letter from the Secretary to the Sadar Board of Revenue, North-Western Provinces, conveying the opinions of the Members of that Board, we notice the following passages:—

"It scarcely needs to be stated that native officers are frequently dismissed from their situations, not for proved delinquency or any tangible matter or substantial charge, but in accordance with the opinions of their immediate superiors taken up against them sometimes hastily.

"A large portion of the public servants are under the absolute control of one officer, who has the absolute power of dismissal, and men are consequently often dismissed by caprice and also as a punishment.

"An officer often, too, dismisses a man merely as a punishment with the intention, frequently carried out, of reappointing him.

"Further, the native servants of Government are treated with a degree of hardship which stands in remarkable contrast to the conduct adopted towards Europeans or officers of mixed parentage.

"To such an extent does this severity prevail that all prudent natives resign when they perceive that their superiors do not regard them with favour. This state of things has the worst effect on our native officers. It induces them to 'make hay while the sun shines,' and to add to the severity now used by pronouncing every man dismissed incapable of serving Government would only add to the evil.

"Once again, the Junior Member of the Board takes this opportunity to put on record his deliberate opinion that less caprice, less severity, less indignity in the treatment of native servants of Government is necessary if Government would be well served by them."

5. We confess we have perused these statements with pain and deep regret. If the treatment of native officials by their Covenanted superiors be indeed generally of the harsh character here alleged, it is most discreditable to those Members of our Civil Service who have practised it.

6. But the rule we instructed you to introduce, in place of aggravating the evil, as is alleged, will in reality ameliorate the position of the Uncovenanted Servants. We would establish it as a principle that when persons are appointed to permanent situations in any department they should not be dismissed upon light grounds. Fraud and dishonesty, continued and wilful negligence, and all offences involving moral disgrace meet with their appropriate punishment in dismissal, and our position is that in every case in which that punishment is inflicted upon just grounds the individual should be considered to be permanently excluded from Government employ. With regard, however, to the instances of arbitrary dismissal for slight reasons, adverted to by the Secretary to the Board of Revenue, we can neither recognise their propriety nor see the advantage accruing to Government from the practice. It may be doubtful whether the punishment of temporary suspension under the name of dismissal "with the intention of reappointment" has any beneficial operations as regards the supposed offender. But we cannot doubt that it must tend to impede the business of the office by raising fears in the minds of the other native officials that the caprice of their superiors may inflict upon them the same penalty. We consider it more likely that Government will be well served if it is distinctly understood that probity and diligence are the conditions of continued employment than if the subordinates work in slavish dread of their official superior, knowing that his whim, prejudice or passion may at any hour eject them from their situations and reduce them to destitution. In our opinion, moreover, the knowledge that gross misconduct will altogether exclude from the service of Government will operate as an additional inducement to the honest and attentive discharge of duty on the part of native servants. If the offence which a subordinate may commit be considered by the chief of his office to merit severe punishment, though not the

ultimate one of dismissal, the circumstances should be reported to higher authority, and if necessary to the Government for their judgment and decision.

7. The salutary tendency of the proposed rule will therefore be to make subordinates more faithful in the discharge of their duties and superiors more cautious in inflicting punishment upon those under their control. Necessary as it is that the power of dismissal should be vested in the Chiefs of Departments, it is equally desirable to check and, as far as may be practicable, to regulate that power. If evidence of this be required, the letter from the Agra Board of Revenue affords it, and we shall here further quote the sentiments of the Junior Member of that Board as a corroboration of the view which we are led to take of this question. He observes that since he has entered the service "the Government have done much to temper the arbitrary severity with which their native officers are treated by their European fellow-servants, and they have in consequence materially increased the honesty and faithfulness of that deserving class of men, but more remains to be done, and he doubts not will be done by degrees." We give due weight to the opinions to which we have adverted, and under the explanation we have now given we are not disposed to depart from our order of the 10th July 1850.

8. There is, however, a class of cases which does not come within the intention of our order, though erroneously considered in this light by the authorities in the North-Western Provinces. We mean cases of inaptitude for the particular branch of occupation to which a native servant may have been originally appointed, as well as cases of physical incapacity The latter must be treated according to rule, and with regard to the former we cannot but think that in the majority of cases the difficulty might be overcome by a re-adjustment of duties without recourse to the harsh steps of removal from office.

9. We would, in conclusion, express our hope that the notice we have taken of this subject will have the beneficial effect of inducing the exercise of greater forbearance and a more just consideration on the part of our Civil Servants towards the useful and deserving class of men placed in subordination to them. With respect to the most important class of those men, namely, those receiving salaries of above Rs. 10 a month, and to some of whom, under certain restrictions, pensions are granted upon retirement, we think that you might issue instructions that you should be kept advised of the dismissal of all of individuals composing that class and of the causes of their dismissal. This would afford an opportunity for enquiry into cases in which the cause might appear unsatisfactory or questionable, which does not at present exist. Should any instances unfortunately occur to disappoint the expectation which we have expressed, that greater forbearance and justice will be exercised towards the native servants, we desire to be invariably informed of them, whether they shall occur in the class above referred to or in any other, and we shall feel it to be our duty to visit such conduct with the expression of our severe displeasure.

No. 50—1682, dated Simla, the 13th November 1883.

From—G. S. Forbes, Esq., Offg. Under-Secretary to the Government of India, Home Department,

To—The Secretary to the Government of Bengal, General Dept.

I am directed to forward, for the information of His Honour the Lieutenant-Governor, the accompanying copy of a Resolution recorded by the Government of Bombay on the subject of dismissals of native subordinates for misconduct.

Extract from the Proceedings of the Government of Bombay, Judicial Department, No. 7170, dated Bombay Castle, 16th October 1883.

READ the following:—

Resolution of Government on the subject of the procedure that should be adopted when native subordinates in the Civil Departments are dismissed from pensionable service for misconduct.

RESOLUTION.—The Court of Directors, by Despatch No. 42 of 6th August 1851, enunciated their views on the habit imputed to European heads of offices and departments of inconsiderately dismissing native subordinates. This habit had been reported to the Court of Directors as deeply rooted. The Court quoted a Member of the Agra Board of Revenue as observing that, since he had entered the service, "the Government have done much to temper the arbitrary severity with which their native officers are treated by their European fellow-servants, and they have in consequence materially increased the honesty and faithfulness of that deserving class of men, but more remains to be done, and he doubts not will be done by degrees." The purport of the instructions then laid down was that native subordinates were not to be dismissed merely in consequence of unfavourable opinions entertained towards them by their superiors, or for slight reasons, but on proof only of tangible delinquency in such matters as "fraud and dishonesty, continued and wilful negligence, and all offences involving moral disgrace," and a subordinate once dismissed upon just grounds was to be permanently excluded from Government employ.

2. After 28 years, *i.e.*, in July 1879, the habit adverted to was found to be still existent in sufficient force to induce the Government of India to republish these instructions of the Court of Directors with an expression of their own concurrence, and to add to them as follows:—

In all cases of the "dismissal of public servants, the charge against a public servant should be reduced to writing, his defence should be either taken in or reduced to writing, and the decision on such defence should also be in writing." As a reservation it was stated in the case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the case of persons who abscond with an accusation over their heads, this procedure may be unnecessary or impossible.

3. In May last, by Resolution 1549 of the General Department, this Government further added the orders that "the dismissing authority should always record in English under his own handwriting a statement showing briefly, but clearly, the charges brought against the official, the evidence supporting those charges, the motives which are supposed to have influenced him, and the opinion of the dismissing authority on each charge."

4. Cases that have lately come before Government suggest that even additional fulness and precision should be given to the orders of Government.

5. The Governor in Council would first observe that the state of things now calling for correction is not quite the same as that which attracted the notice of the Court of Directors in 1851. The Court had in view the habit of dismissing native officials in consequence merely of the unfavourable opinion of their superiors, or for slight reasons, but as a rule subordinates are now dismissed only on very precise charges of delinquency. The same disposition of mind, however, on the part of European superiors, which in former days led to the dismissal of native subordinates on slight charges, now too often leads to the hasty acceptance of evidence as establishing serious charges.

6. The Governor in Council will now state why the late rules do not sufficiently ensure that the defence of a native subordinate shall be patiently heard before his dismissal is recommended or ordered. The rules require that the charge shall be reduced to writing, that the defence shall be given in or reduced to writing, and that the decision shall be in writing, and comprise certain details. But all this is compatible with the disposal

of the case in a very offhand way. It would seem indeed as if the rules were sometimes taken as meaning that the charge against the accused might be communicated to him and his explanation taken by correspondence, whereas the first principles of justice require that he should be brought before the enquiring officer in person. Again, it is not enough that he should be told of the charge he has to meet —he should be told also of the evidence and arguments in support of the charge before he is required to defend himself. It is very unfair that he should not know the case against him until the enquiring officer has actually committed himself to a decision.

7. The necessary orders so far are that an enquiry in judicial form should precede an order or recommendation for dismissal. It is not meant that the admission of evidence should be restricted by the law of judicial evidence. All evidence which in the opinion of the enquiring officer conduces to moral conviction should be admissible, but in whatever form received, it should be noted and explained to the person charged. Much evidence could be recorded simply in the form of questions to which the person charged should be required to give specific answers. He should be allowed besides to place on record a full written statement of his defence.

8. In the next place, some principle should be laid down for guidance in those cases where there is strong suspicion rather than actual proof against the person implicated. The intention of Government is that no servant of theirs should be dismissed except on proof, but *proof* in the great majority of cases, even in a court of justice, means no more than a preponderance of probabilities, and the estimate of what the preponderance ought to be and is varies with the temperament of the judging officer. Executive officers in the matter of dismissals have to discharge the judicial function, but do not always possess the judicial faculty. It is necessary, therefore, to lay down as a general rule that no subordinate should be dismissed except on grounds capable of being stated. There is a distinction between judicial enquiries and departmental enquiries as regards the admissibility of evidence, but there should be no distinction as regards the decision being based solely on the evidence admitted.

9. It may indeed be thought that in some cases a compromising suspicion is in itself a sufficient reason for removing a subordinate from the service of Government, but if so, this should be honestly stated, and there should be no pretence of proof when there is only suspicion. The subordinate should not be dismissed with disgrace, but allowed to resign or simply relieved of his office. And in such cases it is more necessary than ever that the exact case against him should be carefully recorded, in order that he may, if possible, satisfy any other employer who has the means of livelihood in his gift.

10. The possibility of men being removed from the public service on mere suspicion suggests the difficult question of the moral liability of Government in such cases to make compassionate allowances. It has been decided, and the Governor in Council thinks rightly, that the admission of such liability would work mischief to the public service in its general effect. But if a man has earned, or nearly earned, his pension, his would not be a proper case for removal on suspicion. He would necessarily be an old servant of Government, who has reached a time of life when it would be most improbable that he would turn to any other occupation for a livelihood. The sudden beggary of a man whose working days are drawing to a close is as serious an exercise of power as the penal sentence of a court of justice, and should not be inflicted on haphazard principles. The Pension Rules, moreover, provide that a portion of the pension may be withheld from those whose service has not been entirely approved.

11. The Governor in Council considers that in proportion as the evidence falls short of full proof, consideration should be given to the previous character of the subordinate concerned, and especially to any specific instances of good or bad service that may have been officially noted in his case. It would seem sometimes as if previous good conduct was regarded

of the case in a very offhand way. It would seem indeed as if the rules were sometimes taken as meaning that the charge against the accused might be communicated to him and his explanation taken by correspondence, whereas the first principles of justice require that he should be brought before the enquiring officer in person. Again, it is not enough that he should be told of the charge he has to meet —he should be told also of the evidence and arguments in support of the charge before he is required to defend himself. It is very unfair that he should not know the case against him until the enquiring officer has actually committed himself to a decision.

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9. It may indeed be thought that in some cases a compromising suspicion is in itself a sufficient reason for removing a subordinate from the service of Government, but if so, this should be honestly stated, and there should be no pretence of proof when there is only suspicion. The subordinate should not be dismissed with disgrace, but allowed to resign or simply relieved of his office. And in such cases it is more necessary than ever that the exact case against him should be carefully recorded, in order that he may, if possible, satisfy any other employer who has the means of livelihood in his gift.

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11. The Governor in Council considers that in proportion as the evidence falls short of full proof, consideration should be given to the previous character of the subordinate concerned, and especially to any specific instances of good or bad service that may have been officially noted in his case. It would seem sometimes as if previous good conduct was regarded

as an aggravation of a man's offence as showing concealment of his true character. It would, in the opinion of the Governor in Council, apart from the question of evidence, work well for the service of the public if subordinates were able to feel that a good character and acts of good service would stand them in real stead when their conduct is exposed to question.

The admission, however, of evidence of previous bad chaarcter requires great caution. It was argued lately in a petition that if one fault is taken as evidence of another, the first punishment of a small fine expands into dismissal by a sort of natural growth. It is certainly not uncommon for dismissing officers to support a weak case by reference to previous punishments for misconduct, too slight for confidence that it received close attention.

12. Controlling officers, as, for instance, Commissioners, to whom orders of dismissal are submitted for confirmation or on appeal, should be reminded that they have an individual responsibility of their own. They must of course on certain points, like all appellate authorities, place confidence on the judgment of the officer who has personally conducted the enquiry; but they should withhold this confidence unless it is clear from the proceedings that the enquiring officer has acted with care and fairness. No defects in the record of enquiry should be passed over with such reflections as that the enquiring officer is a very careful man, and that he probably knows a good deal more about the case than he has been able to say. If there are such defects, the case should be remanded for further enquiry, and the controlling officer should commit himself to no opinion of his own till the case is as complete as it can be made.

13. Lastly, the Governor in Council observes that the reservation of the Government of India, quoted in paragraph 2 of this Resolution, to the effect that the prescribed procedure might be unnecessary "in the case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial," has been in some cases misunderstood. Doubtless trials may occur in which the conduct of some public servant is so mixed up with the matter under adjudication that any after enquiry into it by the head of his department would be superfluous; but what oftner happens is that some censure is passed on a public servant in a side remark from the Bench which he has no opportunity of answering, or which the presiding officer may not have thought of sufficient importance to require verification. It would be extremely hazardous and unfair to accept such a remark as a deliberate judgment, and there seems no safe general rule except that a public servant, unless himself convicted at a judicial trial, has a right to defend himself departmentally against any imputation that he may have therein incurred.

14. The system enjoined might result occasionally in undesirable individuals being retained in the service who would otherwise be got rid of; but the Governor in Council is satisfied that its general tendency would be to raise the tone of the native subordinate service. Any disposition on the part of superiors to seek opportunities of making examples, and to act on general impressions in disposing of specific charges, is calculated to encourage the prevailing habit of intrigue and false accusations among their native subordinates. So far as dismissals are examples rather of the precariousness of the Government service than of a strictly just discipline their effect must be demoralising. Such examples, instead of having a deterrent effect, must rather suggest the use of opportunities for laying by provision for the future, in case the Government pension should never be attained.

15. The Governor in Council has purposely confined these remarks to dismissals for misconduct. Dismissals for inefficiency, though equally falling within the scope of the observations of the Court of Directors in 1851, depend on a different set of principles, and His Excellency in Council has not observed any need for correction in the practice of dealing with this class of cases.

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16. The case of peons differs in some respects from that of Government servants of a superior class. Though their service is pensionable, they belong to the class of cultivators and the lower rank of domestic servants; their parents have put themselves to no sacrifices to educate them for the public service, and they require to be kept very strictly in hand. But, however unwilling the Government may be in such cases to interfere with the discretion of departmental authorities, it will be gathered from what has been said that the Governor in Council expects from the responsible officers the exercise of a fair and impartial consideration of the case even of the humblest servants of Government. Loose decisions and inconsiderate dismissals are stains upon the Administration.

CHAP. III.] PROCEEDINGS.

Instructions for drawing up proceedings.

The following sequence will be observed :—

(1) *Name, rank, and grade* of officer proceeded against.

(2) Each *offence* charged to be explicitly set forth (pages to).

(3) A memorandum of *evidence* to be recorded.

(4) *Defence.* This must be reduced to writing. If a written defence is submitted, it will form part of the record.

(5) *Remarks.* Here record comments on the evidence (pages to).

(6) *Character* of the accused [Rule 15 (*d*) Section VIII, Chapter III of the Board's Rules, 1902] (pages to).

(7) *Order* will be recorded in the form prescribed (pages to).

(8) Orders, if any, regarding subsistence allowance, service for pension.

N.B.—If it is decided to prosecute, this will be noted as a preliminary order, the final order being recorded when the judicial proceedings, including appeal,, have been disposed of.

DISTRICT OFFICER'S ORDER.

District Officer.

Dated

COMMISSIONER'S ORDER.

Commissioner.

Dated

"An appeal against this order lies to _____ (Rule 11, Section VIII, Chapter III, page 69 of the Board's Rules, 1902).

"It must be made within 30 days from _____ (Rules 5, 8 and 10, section I, Chapter III, pages 55 to 57 of the Practice and Procedure Manual, 1902).

As to copy of rest of record, see Rules 15 to 17, Section VIII, Chapter III, pages 70 and 71 of the Board's Rules, 1902.

A copy of the Appellat order will be filed with the proceedings.

Against _____

Commenced _____

Concluded by District Officer _____

Concluded by Appellate authority _____

Order of District Officer _____

Final order of Appellate authority _____

Date of issue of copy of order by District Officer _____

NAME, RANK AND GRADE OF OFFICER PROCEEDED AGAINST.

Charges.

[Charges must be specific. Each charge should be drawn up and separately numbered and should give the date, occasion, and nature of the offence committed. A copy should be given to the Officer charged.]

No.	Particulars of charges.

EVIDENCE.

[A memorandum of evidence to be recorded. Where the full statement of witnesses have been recorded in English or the vernacular, they should be attached to the proceedings.]

Charge No.	Particulars of evidence.

DEFENCE.

[This may be recorded in abstract, the full defence, if one is submitted in writing being attached to the proceedings.]

[If the Officer charged can write, he should be permitted to submit his defence in writing. In cases of illiterate men, the District Officers may record the defence]

Charge No	Plea.

REMARKS.

[Here record comments on the evidence and defence.]

Charge No.	

CHARACTER.

Date of appointment, punishments and rewards to be noted.

ORDER.

[Will be recorded in the form prescribed. Orders, if any, regarding subsistence allowance, service for pension, &c., should be given.]

Charge No.	Finding and sentence by District Officer. The attention of District Officers is drawn to Rules 15 (*e*) and (*f*) and 19 in Section VIII, Chapter III, Board's Rules, 1902.

ORDER OF THE COMMISSIONER OR OTHER APPELLATE COURT.

14-8-1904.

CHAPTER IV.

Transfer of Charge, Holidays, Accounts, &c.

Section I.—Transfer of charge.

1. Whenever the transfer of a Collectorate or Treasury from one officer to another is reported, the cause of the transfer is to be stated.

Report.

2. An officer taking charge of a Collectorate should examine particularly the state of the camp equipage and of the library.

Procedure.

3. An officer delivering over charge, whether of a Collectorate or a Commissionership, is to furnish to his successor, for transmission to superior authority, a list of all existing arrears of business, and a memorandum, for the annual report, of his opinion of the official character and conduct of his subordinates to the date of his quitting office.

Memorandum.

4. An officer taking charge of a Treasury is always to ascertain the amount of cash balance by passing the coin through the scales.

Charge of treasury.

Section II.—Holidays.

1. The following holidays are sanctioned yearly as public holidays under section 25 of the Negotiable Instruments Act, XXVI of 1881:—

Authorised public holidays.

All Sundays.		Janmáshtami ...	1 day.
New Year's Day or, if it falls on Sunday, then the day following ...	1 day.	Mahálayá	1 „
Sri Panchami ...	2 days.	Durgá and Lakshmi Pujás	6 days.
Dol Játrá	1 day.	Káli Pujá	2 „
Chaitra Sankránti ...	1 „	Jagadhátri Pujá ...	2 „
Dasaharáá	1 „	Christmas Eve ...	1 day.
Good Friday	1 „	Christmas Day or, if it falls on Sunday, then the day following ...	1 „
Easter Saturday ...	1 „	The day following Christmas Day... ...	1 „
Empress' Birthday ...	1 „		

The dates of the holidays will be notified annually by the Government of Bengal before the beginning of each calendar year.

2. In addition to the abovementioned public holidays, the following holidays, which are not declared to be public holidays under the Act, are sanctioned in public offices with certain exceptions, and in all Revenue and Magisterial Courts in Bengal:—

Other holidays.

Muhammadan holidays.

Id-ul-fitr	1 day.
Id-uz-zuhá	1 „
Muharram	2 days (last 2 days).
Páthia dawázdaham	1 day.

5. Revenue officers should allow Brahmo officials to absent themselves from their duties on the 11th day of Magh in each year, when possible, and, as a rule, should not fix cases in which Brahmo suitors or witnesses are concerned, for hearing on that day, or on the days immediately preceding or following it.

And for Brahmo officials.

6. The first day of Bysack will be observed as a public holiday in the Chittagong district in lieu of Mahalaya.

Special day in Chittagong.

7. If the office remains open for the public convenience on any of these days, a substitute, to be paid by the individual, may be appointed for any native officer whose absence is inconvenient, but who yet wishes to be away.

Substitute may be appointed.

Section III.—Absence.

1. The rules for the absence on leave of Covenanted and Uncovenanted officers are contained in "the Civil Service Regulations" of the Government of India, Financial Department.

Reference to Civil Service Regulations.

2. An Assistant or Deputy Collector requiring leave of absence must make his application to the Collector, who will forward it to the Commissioner with an endorsement stating whether or not the leave may unobjectionably be granted. The Commissioner will exercise his discretion in submitting the application, through the Accountant-General, to Government, or declining to do so.

Mode of application by subordinate officer.

3. Whenever a Commissioner submits to Government an application for a short leave of absence from any of his subordinates, he must suggest the arrangements which should, in his opinion, be made for carrying on the duties of the absentee during his absence.

Commissioner to suggest arrangements.

4. Subject to the orders of the Government of Bengal, heads of offices may grant, at their discretion, casual leave of absence from office, in case of sickness, death of near relations, &c. Such casual absences are not to be reported to the Accountant-General, but they are to be systematically recorded in the leave-register to be kept in each office; and when an application for privilege leave is received, it is to be dealt with with some reference to the entries in this book.

Casual leave.

5. Half-pay is allowed to peons in the employ of Government while sick in hospital, or receiving medical aid as out-door patients of the hospital of the station to which they belong.

Allowance to peons under medical treatment.

Register to be kept.

6. A Leave Register 46 is to be kept in every office. Its headings given in Chapter I of Register and Return Manual are:—

Register of leave to ministerial officers drawing Rs. 10 a month and upwards:—

1. Name of officer.
2. Appointment held by him.
3. Salary (including allowances).
4. Description of leave granted.
5. Clause and section of Code under which leave granted.
6. Rate of allowance during leave.
7. Initial (and date) of officer granting leave.
8. Length of leave granted.
9. Date of commencement of leave.
10. Extension granted.
11. Date of return to duty.
12. Initial (and date) of officer receiving report of return to duty.
13. Remarks.

Section IV.—Routine.

Relief of officers.

1. In order to relieve revenue officers as far as possible of the mechanical labour of signing papers, the following practice is authorised.

Head-clerk.

2. The head-clerk in a Commissioner's and Collector's office may authenticate, with his English signature, copies of letters, statements, decisions, &c.

Sarishtadar.

3. The sarishtadar may sign orders of the following descriptions:—

to file papers in a case or record them in the office;

to return exhibits, &c., to the owners;

to give copies of decrees, judgments, or papers;

calling for a report or explanation from any ministerial officer;

making over papers of any description to the ministerial officer concerned.

His responsibility.

4. The sarishtadar is entirely responsible for every order he signs. If in any case he has a doubt what order ought to be passed, he will of course obtain the orders of the presiding officer.

Exception.

5. If, from adventitious circumstances, the date or character of an order is likely to be important, the executive officer should himself sign it.

No reports.

6. Reports from one branch of an office to another should be avoided.

Board's and Commissioner's offices.

7. The Superintendent of the Board, and Personal Assistants to Commissioners, are authorised to sign reminders, dockets and other formal letters, and to authenticate copies, &c.

Travelling allowance bills to be countersigned by Commissioners.

8. Personal Assistants to Commissioners are authorised to countersign ordinary bills not containing charges of an unusual nature other than travelling allowance bills of officers on tour. Bills containing charges other than of an ordinary character, and all travelling allowance bills of officers on tour must be countersigned by Commissioners themselves. The deputation allowance bills of Deputy Collectors on duty in the interior of a district should also be countersigned by Commissioners themselves.

Section V.—Payment of money and refunds.

Payment of money from a treasury.

1. Every officer possessing a knowledge of English, in ordering payment of any sum of money from a treasury, must record his order in that language, distinctly specifying the account under which payment is made, and the reasons for ordering it. This rule is not to apply to purely formal payments of salaries.

Authorisation of Agent.

2. No payment of money is on any account to be made to an agent for another party until the disbursing officer, or his assistant or deputy, has thoroughly satisfied himself that the agent is authorised to receive it. Particular attention should be directed to the signature and attestation, and the disbursing officer should take the greatest care to assure himself of their genuineness.

Refunds.

3. Refunds of current deposits may be made upon the authority of the officer who ordered the acceptance of the deposits. A Commissioner may sanction refunds rendered necessary by any orders that he has legally passed and refunds in cases of erroneous payment, and of payments on account of lands released by competent authority. The Commissioner of Excise has been authorised to sanction refunds in excise cases. All other refunds require the authority of the Board, who will inform the Accountant-General of any refunds that they may authorise. The Board may sanction interest upon sums refunded.

Excess payments of revenue not to be refunded.

4. A proprietor or co-proprietor of an estate paying revenue to Government is not entitled to a refund of any sum which may have been paid by him on account of the revenue of the estate of which he is proprietor or co-proprietor in excess of the amount due from the estate up to the date of such payment, unless such payment shall have been specially made as a deposit under section 15, Act XI of 1859.

Refund of lapsed deposits.

5. If an application for the refund of a deposit that has been credited to the Government appear to require special orders, it should be submitted to the Board through the Commissioner; otherwise, and ordinarily, it should, if the amount to be refunded does not exceed Rs. 50, be addressed direct to the Accountant-General, and in other cases to the Board, who will forward it, after sanction, to the Accountant-General. The following particulars must be given in all such applications :—

(*a*) Reference to the registers showing number of original deposit, and of any subsequent entry in which it has been included.
(*b*) Nature of the deposit.
(*c*) Date of deposit.
(*d*) Reasons why it has not hitherto been applied for.
(*e*) Name of present applicant, and, if he be not the original depositor, the grounds upon which it is proposed to pay the money to him.
(*f*) Certificate of Collector that after due inquiry he finds the refund applied for to be just and proper.

Claims to surplus sales proceeds.

6. Deposits on account of surplus sale-proceeds of estates sold under Act XI of 1859 should be treated in the manner laid down in Article 256 of the Civil Account Code, Volume I, fifth edition. The claims of proprietors to sale-proceeds of their estates should never be rejected on the ground of limitation. When, however, they are submitted after a long interval, the enquiry for the purpose of ascertaining whether the amount claimed has never been paid, and whether the claimants are the persons legally entitled to the refund, should be made with special care. Explanations of the delay in applying should be taken from the claimants in such cases, and where the evidence of the amount being still unpaid or of the right of the claimants to receive payment is unsatisfactory, the applications should be rejected.

Form.

7. A form of application has been prescribed by the Board, printed copies of which may be obtained from the Superintendent of Stationery.

Notice of refund and payment in certain cases.

8. Whenever a refund or disbursement of money has been sanctioned on account of law charges or other account, notice should be served, free of charge, on the party entitled to receive it, requiring him to make immediate application for payment on pain of forfeiture of interest from a given date, which should be fixed with reference to the distance of the party's residence from the Collector's treasury.

Collector's signature to certificate.

9. The certificate required by heading (*f*), rule 5, must be invariably signed by the Collector himself. Should an application be preferred during the Collector's absence from his head-quarters and should he be unable in consequence to make the necessary

SLIP No. 133.

Substitute the following for rule 5, Section V, Chapter IV, page 98 of the Board's Rules, 1902 :—

Refund of lapsed deposits.

5. If an application for the refund of a deposit that has been credited to the Government appears to require sapcial orders, it should be submitted through the Commissioner to the Board who will forward it, after sanction, to the Accountant-General; otherwise, and ordinarily, it should be addressed direct to the Accountant-General. The following particulars must be given in all such applications:—

(*a*) Reference to the registers showing number of original deposit, and of any subsequent entry in which it has been included.

(*b*) Nature of deposit.

(*c*) Date of deposit.

(*d*) Reasons why it has not hitherto been applied for.

(*e*) Name of present applicant, and, if he be not the original depositor, the grounds upon which it is proposed to pay the money to him.

(*f*) Certificate of Collector that after due enquiry he finds the refund applied for to be just and proper.

15-11-1906.

SLIP No. 232.

To rule 3, section VI, Chapter IV, page 99 of the Board's Rules, 1902, *add*: "On no account may sums, which have not passed through the Nazir's hands (such as stamps realized by peons on processes and paid direct into the treasury), be entered in this cash-book or its subsidiary registers."

20-5-1909.

inquiries into the propriety of the refund applied for, its disposal must await his return.

Delay to be reported.

10. In recommending refunds the Commissioner must ascertain the cause of any delay which has occurred, and report the officer responsible.

Refunds to be noted in the register of receipts.

11. In the case of refunds of land revenue receipts, a note, attested by the initials of the officer making the refund, should be made in the column of remarks against the original entry in the treasury registers in which the receipt is shown.

Section VI.—Nazir's Accounts.

Direct payments to treasury.

1. No money should be unnecessarily allowed to pass through the Nazir's hands. Direct payments into the treasury should be insisted on, and direct payments made whenever this is possible.

Books to be kept.

2. Every Nazir shall keep the following books:—

A.—A cash-book with subsidiary registers as described below.

B.—A treasury remittance-book.

C.—A stock-book.

How to be kept.

3. In the general cash-book (A) should be shown the details of all receipts and payments not included in any subsidiary register, and the daily totals of receipts and payments included in such a register. The number of subsidiary registers to be kept must vary in different districts. One subsidiary register should show realisations under process. When realisations under process of any particular kind are numerous, there may be more than one such register. In it should appear disbursements on account of stamps representing process fees not paid before the issue of process.

Stamps for process fees.

4. It should be noted, with reference to the last rule, that whenever a process has issued without previous payment of fee for the realisation of any sum, the Nazir, out of the first amount which he recovers, should purchase stamps to the amount of the process fees due, and affix them to his report of recovery. If payment is offered to the officer by whom a process was issued, he should require a report from the Nazir that the process fees have been paid before accepting payment. To such report stamps to the amount of the fee should be affixed. It is the record-keeper's duty to report the fact if the record of any case in which process fees were recoverable should be sent to him without stamps denoting the proper fee.

Initialling of Treasury remittance book.

5. Each entry in the Treasury remittance-book (*B*) is to be initialled by the Accountant. Each entry of Rs. 500 or over is to be also initialled by the Treasury Officer, and each entry below

Rs. 500 is to be also initialled by the Treasurer as an acquittance to the Nazir.

Stock-book.

6. The stock-book is to be kept in the subjoined form C by every civil officer, showing the live-stock, European and other stores, and moveable property in his custody, including iron safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and mathematical instruments, boats, vehicles, horses and elephants; but articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes), books, and articles of petty value, stores (such as stationery) supplied for consumption, and stamps, opium, and other stores supplied for sale, for the audit of which there are independent arrangements, should not be shown in the stock-book. All new purchases and sales, &c., of old stock should be entered at the time.

Nazir under Sarishtadar's supervision.

7. The Nazir is under the general supervision of the Sarishtadar, who will examine his accounts and initial his cash-book daily.

Certificate of correctness of Nazir's accounts.

8. At the close of each month the Assistant or Deputy Collector in charge of the Nazir's Department is to satisfy himself and certify to the Collector that the Nazir's accounts have been duly kept.

9. The above rules apply, *mutatis mutandis*, to subdivisional offices, the head-clerks of which are also Sarishtadars for the purpose of rule 7.

APPENDIX.

[See Section VI, Rule 2.]

A.

Cash-book of the Nazir of the *Collectorate for the month of* 190

RECEIPTS.						DISBURSEMENTS.						
Date.	From whom received.	On what account.	Amount.	Daily total of subsidiary registers.	Daily total.	Date.	Serial number of remittance to treasury.	To whom paid.	On what account.	Amount.	Daily total of subsidiary registers.	Daily total.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs. A. P.							Rs. A. P.		

B.

Treasury remittance-book for the month of 190

Serial number.	Date.	Amount remitted to the Treasury.	Initials of Accountant.	Initials of Treasurer (for each entry below Rs. 500).	Initials of Treasury Officer (for each entry of Rs. 500 or over).	Remarks.
1	2	3	4	5	6	7
		Rs. A. P.				

C.

Stock-book of the of

Date of receipt.	Name of article, with description.	Number of pieces.	Cost.	Initials.	Date of disposal.	Value realised.	Initials.
1	2	3	4	5	6	7	8

This form should be ruled on ordinary foolscap.

Instructions for keeping the stock-book.

1. In case of stock on hand at the opening of the original register, it is only necessary to give date of receipt for tents and other articles which are renewed after fixed periods.

2. Of muskets and similar articles, large numbers may be received at one time; a column for number has therefore been provided, and if all are not returned into store at once, the number returned at each time should be noted in the column of date of disposal.

3. If the value credited by the Ordnance Department for returned stores be not known to the officers who returned them, the column of value realised will be blank in his register.

4. In the columns provided for initials, initials of the head of the office will be set against each entry in the original register; and the number of the voucher and the name of the account from which the item is taken should be noted.

5. Surgical instruments, for the audit of which independent arrangements exist in the Military Department, need not be included in the stock-book.

6. Instruments issued by the Mathematical Instrument Department must be brought on the stock-book and shown in the returns.

Appendix II to Chapter IV of the Board's Rules, 1902.

Statement showing the local holidays allowed in each district in Bengal.

Division.	District.	Name of local holiday.	Number of days.	Time.	Holidays under the Negotiable Instruments Act to be replaced by the local holidays in excess of seven.
1	2	3	4	5	6
Burdwan	Burdwan ...	Uttarayan or Makar Sankranti.	1	January.	
		Sivaratri	1	February or March.	
		Holi (or Dhulat following the Dol Jatra).	1	March.	
		Rath Jatra	1	June or July.	
		Nandotsab (the day following Janmashtami).	1	August or September.	
		Bhratridwitiya	1	October or November.	
		Kartik Puja	1	November.	
		Total ...	7		
	Birbhum ...	Cattle show	1 ½ ½	January or February.	
		Kenduli or Joydeb Mela.	1	Ditto.	
		Bakreswar Mela ...	1	March.	
		Mukhtear's Kali Puja ...	1	April.	
		Karidha and Bhandirban Rath Jatra.	½	June or July.	
		Suri Dharamraj Puja ...	½	August.	
		Goshta Ashtami ...	1	November.	
		Total ...	7		
	Bankura ...	Nil.			
	Midnapore	Sivaratri	½	February or March.	
		Rath Jatra	½ ½	June or July.	
		Punar Jatra or Ulta Rath.			
		Nandotsab (the day following Janmashtami).	½	August or September.	
		Horse race	½	Beginning of the cold season.	
		Dhulanda	½	March.	
		Baram Puja	½	January.	
		Total ...	3½		

Division.	District.	Name of local holidays.	Number of days.	Time.	Holidays under the Negotiable Instruments Act to be replaced by the local holidays in excess of seven.
1	2	3	4	5	6
Burdwan—*concld.*	Hooghly ...	Uttarayan or Makar Sankranti.	1	January.	
		Sivaratri	1	February or March.	
		Maha Baruni	1	March or April.	
		Rath Jatra	1	June or July.	
		Punar Jatra or Ulta Rath.	1		
		Nandotsab (the day following the Janmashtami).	1	August or September.	
		Kartik Puja	1	November.	
		Total ...	7		
	Howrah ...	Sivaratri	1	February or March.	
		Holi (or Dhulat following the Dol Jatra).	1	March.	
		Maha Baruni	1	March or April.	
		Sriram Nabami	1	April.	
		Rath Jatra	1	June or July.	
		Bhratridwitiya	1	October or November.	
		Ras Jatra	1	November.	
		Total	7		
Presidency	24-Parganas	Rath Jatra	1	June or July.	
		Punar Jatra	1		
		Baruni	1	March or April.	
		Sivaratri	1	February or March.	
		Total ...	4		
	Nadia ...	Rhargbati Jatra ...	½	April.	
		Rath Jatra	½	June or July.	
		Jhulan Jatra	½	July or August.	
		Kartik Puja	½	November.	
		Ras Jatra	½		
		Maghi Purnima ...	½	January or February.	
		Sivaratri	½	February or March.	
		Baruni	½	March or April.	
		Baradole	½	March.	
		Total ...	4½		
	Murshidabad	Sivaratri	1	February or March.	
		Metia	1	March.	
		Rath Jatra	1	June or July.	
		Jhulan	½	July or August.	
		Ras Jatra	½	November.	
		Chehelum	½	May.	
		Kartik Puja or Kartik Larai.	½	November.	
		Police sports	½		
		Berhampore races ...	3×½		
		Total ...	7		

DIVISION.	District.	Name of local holiday.	Number of days.	Time.	Holidays under the Negotiable Instruments Act to be replaced by the local holidays in excess of seven.
1	2	3	4	5	6
Presidency —*concld.*	Jessore ...	Rath Jatra	1	June or July.	
	Khulna ...	Nil.			
Rajshahi	Rajshahi ...	Nil.			
	Dinajpur ...	Bhratridwitiya	1	November.	
		Ras Purnima	1	Ditto.	
		Total ...	2		
	Jalpaiguri	Saraswati Puja (extra day in addition to the gazetted holidays).	1	January or February.	
		Dol Jatra (extra day) ...	1	March.	
		Sivaratri	1	February or March.	
		Total ...	3		
	Darjeeling	Bhratridwitiya	1	October or November.	
		Rath Jatra	1	June or July.	
		Sivaratri	1	February or March.	
		Id-ul-fitr (extra day) ...	1	December.	
		Id-uz-zuha ditto ...	1	March.	
		Akhiri Chahar Shamba.	1		
		Shah-i-Barat	1	November.	
		Total ...	7		
	Rangpur ...	Rath Jatra	1	June or July.	
		Sivaratri	1	February or March.	
		Brahmaputra or Ashstami-snan.	1	April.	
		Ras Purnima	1	November.	
		Total ...	4		
	Bogra ...	Mahasthan Festival.	1		
		Jamirtola Fair ...	1		
		Ashtami-snan	1	April.	
		Total ...	3		
	Pabna ...	Ratanti Puja	1	January or February.	
		Rath Jatra	1	June or July.	
		Total ...	2		
Dacca	Dacca ...	Paus Sankranti or Bastha Puja.	1	January.	
		Sivaratri	1	February or March.	
		Basi Dol Jatra (or the day following the Dol Jatra).	1	March or April.	
		Brahmaputra Snan ...	1	April.	
		Bengali New Year's Day.	1	Do.	
		Shashti Puja	1	June.	
		Rath Jatra	1	June or July.	
		Total ...	7		

CHAPTER V.

Budget and Miscellaneous Treasury Rules.

Section I.—Preparation of Budget Estimates.

1. The following rules are not intended to supersede, but merely to bring together in a convenient form and to supplement, some of the instructions given in the Civil Account Code and the Bengal Treasury Manual.

Preparation of Budget estimates.

2. The Budget estimates should be carefully prepared in accordance with the instructions contained in Article 155 of the Civil Account Code, and the following rules should be observed by local officers and Heads of Departments in the preparation of the details of their estimates.

Form of estimates.

3. Printed forms for the preparation of estimates are supplied to all officers by the Accountant-General and only these forms should be used, as it is an object of great importance to secure uniformity of detail in order to facilitate compilation into one general form of Budget estimate for the Province.

4. The forms contain columns to show, both for receipts and for expenditure:—

i.—The headings under which the items should be classified.

ii.—The actuals of the year preceding that for which the estimate is being framed.

iii.—The sanctioned estimates of the year preceding that for which the estimate is being framed.

iv.—The proposed estimates of the year.

v.—Explanation of increase or decrease.

5. In the expenditure portion of the estimates a column is provided to show the number of *employés* on the strength of the establishment in the year for which the estimate is being framed as well as the number in the preceding year. The figures should be shown separately against each detailed head of the prescribed

form. If provision has to be made under any head not included in the forms it should be entered in manuscript.

Description of Budget estimates to be submitted.

6. The following lists, marked (A) and (B) respectively, show: (i) the budget estimate sheets to be submitted through Divisional Commissioners to the Board for transmission to the Accountant-General, Bengal, and: (ii) those to be furnished by District Officers either direct or through Divisional Commissioners to the Accountant-General.

With regard to list (A), it is to be distinctly understood that the marginally noted budget estimates together with the resolutions recorded in respect of them, should be submitted to the Secretary to the Board of Revenue Miscellaneous Revenue Department, for transmission to the Accountant-General. The remaining budget estimates together with the resolutions thereon, should be submitted to the Secretary to the Board of Revenue Land Revenue Department.

III.	Salt.		
IV.	Stamps.		
V.	Excise	...	(Submitted through the Commissioner of Excise, Bengal.)
VII.	Customs—		
	Imperial	...	(Submitted by the Commissioners of Chittagong, Orissa and Dacca, and Collector of Customs, Calcutta.)
	Provincial	...	
VIII.	Assessed taxes.		
XXIII.	Stationery	...	(Submitted by all District Officers and also by the Collector of Customs, Calcutta, and Superintendent of Stationery, Calcutta.)
5.	Salt.		
6.	Stamps.		
7.	Excise	...	(Submitted through the Commissioner of Excise, Bengal.)
9.	Customs	...	(Submitted by the Commissioners of Chittagong, Orissa and Dacca, and Collector of Customs, Calcutta.)
10.	Assessed taxes.		

(A.)

List of Budget sheets required to be submitted to the Board of Revenue through Divisional Commissioners for transmission to the Accountant-General, Bengal.

I. Land Revenue—
Ordinary Revenue, &c.
Recovery of cesses and miscellaneous.

III. Salt.

IV. Stamps.

V. Excise ... (Through the Commissioner of Excise, Bengal.)

VI. Provincial rates—
Public Works cess.
Management of private estates.

VII. Customs—[*Vide* Foot-note (1).]
Imperial.
Provincial.

VIII. Assessed taxes.

XII. Interest.

XXIII. Stationery—[*Vide* Foot-note (2).]

XXV. Miscellaneous—
Imperial.
Provincial.

1. Refunds.
2. Assignments and compensations.
3. Land Revenue—
Collector's Establishment.
Process-server's ditto.
Deputy Collector's ditto.
Partition ditto.
Kanungo ditto.
Management of private estates.
Ditto of Government estates.
Land Settlement—Minor operations.
5. Salt.
6. Stamps.
7. Excise ... ... (Through the Commissioner of Excise, Bengal.)
9. Customs—[*Vide* Foot-note (3).]
10. Assessed taxes.
14. Interest on other obligations.
25. Political.
32. Miscellaneous—
Imperial.
Provincial.

(B.)

List of Budget sheets to be furnished by District Officers either direct or through Divisional Commissioners to the Accountant-General, Bengal.

XVI. Law and Justice—

Civil and Sessions Courts	...	Direct.
Small Cause Courts	...	Do.
Court-fees realised in cash	...	Do.
Criminal Courts	...	Through Commissioner.

Foot-notes.—(1) Submitted by the Commissioners of Chittagong, Orissa, Dacca, and Collector of Customs, Calcutta.
(2) Submitted by all District Officers, Collector of Customs, Calcutta, and Superintendent of Stationery.
(3) Submitted by the Commissioners of Chittagong, Orissa, Dacca, and Collector of Customs Calcutta.

4. At the bottom of page 105 *insert* following foot-[illegible] and (5) :—
" (4) Submitted to the [illegible] Board to the Records, Bengal."

2-7-1903.

XVII.	Police—	
	Village police ...	Through Commissioner.
	Pounds ...	Ditto.
XVIII.	Marine—	
	Registration fees ...	Direct.
XXI.	Scientific and other Minor Departments—	
	Emigration fees ...	Direct.
XXV.	Miscellaneous—	
	Judge, Small Cause Court	Direct.
3.	Land Revenue—	
	Surveys and Settlements—	
	Major operations ...	Direct.
4.	Opium—	
	Rewards on confiscations	Through Excise Commissioner.
18.	General Administration ...	Direct.
19.	Law and Justice—	
	Civil	Direct.
	Criminal ...	Through Commissioner.
20.	Police—	
	Village police ...	Through Commissioner.
	Pounds	Ditto.
23.	Ecclesiastical	Direct.
26.	Minor Departments ...	Through Commissioner.
32.	Miscellaneous—	
	Criminal	Through Commissioner.
	Circuit-house ...	Ditto.
45.	Civil Works—	
	Staging bungalow ...	Through Commissioner.
	Ferry charges ...	Ditto.

Date of submission of Budget estimates.

7. It is a matter of great importance that budget estimates should be furnished to the Accountant-General on the dates fixed by the Government of Bengal, Financial Department, in Resolution No. 4238½-F., dated 3rd August 1894. In order to ensure this District Officers should personally see to the punctual submission of their budget estimates to controlling officers on the prescribed dates. They are reminded that any delay in the submission of the estimates prevents the completion of the consolidated Budget Estimate of the Province and necessarily leads to much inconvenience.

The estimates of District Officers should be submitted to the Commissioners of Revenue by the 1st August of each year, and Commissioners will pass on the district estimates, with their own,

SLIP No. 243.

Substitute "Resolution No. 1104T. F., dated 1909," *for* "Resolution No. 4238½F., dated 3rd in rule 7, Section I, Chapter V, page 106.

to the Board, so as to reach that office by the 1st September at latest. The estimates should be submitted to the Board in duplicate, one copy being required for record in their office.

Notes.—(1) Under Government Order No. 584P.D., dated the 18th June 1900. (Board's Office Collection 7, File 133 of 1900) the estimates and returns relating to the district of Angul will continue to be submitted to Government by the Board.

(2) Under Government Order No. 2495, dated the 23rd July 1900 (Board's Office Collection 1, File 230 of 1900) the estimates for the management and improvement of the Government estates in the Sonthal Parganas will be furnished to the Board by the local officers.

Section II.—Estimates of Revenue.

Manner of preparation of estimates.

1. The estimates of revenue and receipts should show the amounts expected to be realised within the year, and those only. In estimating fixed revenue for the ensuing year, the calculations should be based upon the actual demand, including any arrears due for past years and the probabilities of its realisation during the year: in the case of fluctuating revenue, the estimate should be based upon a comparison of the last three years' receipts.

Framing of estimates under "I.—Land Revenue."

2. It has been brought to the notice of the Board that there is great diversity of practice in framing the yearly budget estimates under "I.—Land Revenue" against the headings—

(*i*) Fixed collections.
(*ii*) Surplus ditto.
(*iii*) Arrear ditto.
(*iv*) Collections from Government estates.

In order to secure uniformity, the Board, in consultation with the Accountant-General, Bengal, now issue the following instructions, which District Officers are requested to observe in future:—

(*i*) *Fixed collections.*—The estimate under this head should be based on the current demand as shown in column 5, classes I and II (*a*), Table I of Return No. XLI for the second year preceding the year under budget. Demands on account of police revenue and quit-rents of Tributary States, which are shown under separate headings in the budget, should be deducted. The actual additions to, and deductions from, the demand sanctioned up to the date of submission of the budget estimate, and the additions and deductions expected up to the close of the year under budget, should be taken into account and explained in the explanation sheet, in which it should be stated how the figures for the estimate are obtained and what is the current demand on which that estimate is based. The necessary allowance should also be made, in framing the estimate, for the estimated surplus collections that may be expected during the year preceding the year under budget.

should provide for the gross sanctioned pay of each incumbent to be drawn on 1st April of the year for which the estimate is framed, without reckoning future increments. A detailed list showing the rate of pay to be drawn by each incumbent working up to the amounts provided for in the estimate should be furnished with the estimates. If any increased establishment has been applied for, provision for the same should be made and the number and date of the letter in which sanction has been applied for should be inserted against the entry in the list.

Travelling allowances and contingencies.

2. For travelling allowances, contingent expenditure and other fluctuating charges, the estimates should, as a general rule, provide for the average actual expenditure of the past three years. If, however, any special expenditure is likely to be incurred during the year, provision for the same should be made with a full explanation of the reasons. No entries need be made in the column of actuals in respect of establishment charges.

NOTE.—With regard to establishment charges and fixed allowances, it should be remembered that the charges debited to the Budget grants are those actually paid from the Treasury within the official year. For example, pay and allowances for March fall due in April, and should be estimated for as payments of the latter month; thus if an establishment or a special allowance is sanctioned for a year from 1st April, the charge for the last month would become due when the next year had commenced and must be taken against the grant of that year; provision should be made accordingly.

Establishments employed on Revenue and Judicial duties.

3. The cost of establishments employed on both Revenue and Judicial duties, which is debitable in moieties to Land Revenue and to Law and Justice, should be entered in moieties in the separate estimates of *Collectors and Magistrates, respectively.*

Contract contingent charges.

4. No provision need be made in the estimates for contract contingent charges.

Travelling allowance.

5. The estimate under "Travelling Allowance" should, as in the case of contingent expenditure, be based generally on the average of the actuals of the three preceding years. If an unusually large expenditure on this account is anticipated, the necessary provision for the same should be made in the estimates, and a note should be inserted in the column of remarks giving reasons for the increased provision made.

Savings.

6. Savings in grants allotted for expenditure in a financial year cannot be utilised for expenditure in the succeeding year. If, however, expenditure for a specific purpose, such as "House-rent," *Municipal Rates and Taxes, &c., payable in a year was not claimed in the year and is required to be disbursed in the succeeding year,* the necessary provision for the charge should be made in the estimates, and a note should be made against the entry in the estimates explaining the cause of the increased provision.

7. In all cases where the estimate for the year for which it is being framed differs from that of the preceding year, a full explanation must be given justifying the figures proposed to be adopted.

Difference in estimates to be explained.

8. With regard to contingencies, it has been stated (rule 2) that the estimates should be based on the average actual expenditure of the previous three years. These charges therefore require careful scrutiny, and should not be allowed to exceed the average of the past three years' actuals without satisfactory reasons being given for the increase.

Contingencies.

9. Similarly, in the case of all fluctuating items, either of revenue or expenditure, if for any special reason it is necessary to provide for larger receipts or expenditure than the average of the actuals of the past three years, full explanations must be given in the estimates in justification of the increase.

Fluctuating items of revenue and expenditure.

10. *Pensions* are not to be included in the Revenue Department estimates, as the Accountant-General prepares a special budget for them.

Pension.

11. Charges for rates or municipal taxes on Government buildings should be estimated in the Magistrates' and the Collectors' offices for the buildings in their departments, but to ensure accuracy, the estimates of the Collectors' office should be made in communication with the Magistrate's office, as the latter, having to deal with the municipalities of the district, can furnish correct information as to the buildings assessed, and of the rate of assessment. A list of the buildings and the rate at which each is assessed should accompany the estimate of the department occupying the building.

Estimates for rates or municipal taxes on Government buildings.

Section IV.—Extra and Supplementary Budget Allotments.

1. The budget estimates of local offices for any particular year being prepared and submitted in the middle of the previous year, emergencies not unfrequently arise which have not, and could not have, been provided for. It may also happen that, through inadvertence, or the non-receipt of the necessary information, duly sanctioned charges are omitted from a budget estimate.

Emergencies and omissions.

2. In the latter case the omission, if brought to light at a sufficiently early period, may be supplied by the submission of a *supplementary* estimate, to the preparation of which all the rules and conditions, under which the regular budget is drawn up,

Preparation of supplementary estimates.

SLIP No. 211.

Insert the following as rule 8B., Section III, Chapter V, page 110 of the Board's Rules, 1902 :—

"8B. The Board of Revenue, Commissioners of Divisions, the Director of Land Records, the Director of Agriculture and the Opium Agents of Bihar and Benares, are authorised to sanction the supply of copying machines (such as typewriters or cyclostyles), subject to the submission of a re-appropriation statement to the Accountant-General, Bengal, showing how the cost is to be met. On receipt of that statement the Accountant-General will forward the requisition to the Controller of Stamps, Stationery and Printing, and adjust the charge in the manner indicated in the Financial Department Circular No. 28F., dated the 29th August 1906. No further sanction of Government is necessary." 1-11-1908.

Government Circulars Nos. 16F., dated the 26th March 1908, and 40F., dated the 5th September 1908.

SLIP No. 95.

Add the following as Rule 4A to Section IV, Chapter V page 111 of the Board's Rules, 1902:—

4A. The Commissioners and the District Officers are authorised to entertain temporary establishments in Revenue offices in accordance with scales laid down by Government. When there is no budget provision, the expenditure for such items is allowed by Government to proceed against the total grants provided in the Provincial Budget. If the total grant for any item is likely to be exceeded, the Accountant-General, Bengal, will report the probable excess to Government and necessary re-appropriation will be made. The salary of the additional men should be drawn on separate bills supported, in the case of the first bill for each additional appointment, by a certificate from the officer making the appointment that the conditions laid down by the Government are satisfied. 3-12-1905.

apply. Such supplementary estimates will usually be received by the Board up to the end of November; but local officers should, by carefully preparing within the prescribed time complete estimates of expected expenditure, provide, as far as possible, against the necessity for the submission of supplementary estimates, as they cause trouble both in the Board's and the Accountant-General's office.

Excess expenditure not to be incurred in anticipation of sanction.

3. Except in the case of inevitable payments, such as are referred to in the following rule, expenditure in excess of the sanctioned budget grant for the year may not be incurred in anticipation of sanction to an extra grant, and when an officer exceeds the annual grant at his disposal he may, under the orders of Government, be held personally responsible for the excess expenditure.

Establishment charges.

4. Expenditure upon establishments sanctioned by competent authority, as well as payments which are obligatory (*e.g.*, under decrees of Court), should be paid when due even though they are not provided for in the budget; but this does not remove the necessity of obtaining supplementary grants for such expenditure, as under Article 158 of the Civil Account Code expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires, *ipso facto* and apart from all other rules, the sanction of Government.

Applications for extra budget allotments.

5. Should the necessity for making a disbursement during the year budgetted for come to light after the period within which a supplementary budget can be submitted, an *extra* budget allotment must be applied for in the subjoined form showing how it is proposed to meet the expenditure, together with the necessary application for departmental sanction. The same course should be adopted in all cases in which a disbursement, for which no budget provision has been made, becomes necessary during the year then current. It is absolutely necessary that such applications should reach the office of the Accountant-General, Bengal, by the 15th March at the latest so that the orders of Government may be obtained before the close of the year, as after the year has closed no re-appropriation of budget grant is admissible.

A copy of the form in question should be forwarded by the sanctioning authority, together with the order of sanction, to the Audit office. Where re-appropriation is made from an existing grant, the Audit office will conduct the audit against the reduced grant.

submitting applications for additional grants to meet charges not provided for, or insufficiently provided for, in the estimates, it is necessary, under the instructions in Article 158 of the Civil Account Code, to mention in the re-appropriation statement the specific head or heads of charge under which savings will be effected to meet the excess expenditure, *vide* form annexed to rule 5.

Details to be specified in appropriation statements.

In case no re-appropriation of a budget grant is found possible, the fact should be clearly stated in the re-appropriation statement, as otherwise it will be necessary to return the statement for supply of the omission.

7. Every application for an extra budget grant should be submitted in triplicate to the Commissioner of the Division, who will, if departmental sanction has been already accorded, or if he considers that it should be accorded, to the work on which the money is to be spent, forward the same to the office of the Board in the proper department, with his remarks. The Board after considering the Commissioner's report, will decide on the merits of the application, and will either reject it, or forward it to Government, through the Accountant-General, Bengal, for sanction, as may seem proper.

Applications for extra grants to be submitted to the Commissioner.

8. When the expenditure cannot be met by a re-appropriation of the funds transferred from one detailed head to another in the same provincial budget, the Board, if they approve the proposed extra grant, will submit the application to Government for sanction, through the Accountant-General. In such a case the orders of Government will be necessary for departmental sanction to the work, as well as to a re-appropriation of the budget provision by transfer to the head to which the extra charge appertains of a portion of the sanctioned grant made under a head to which the expenditure does not properly belong.

Applications for extra grants how to be dealt with by the Board.

9. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special explanations, the Government of India assumes that any proposed expenditure is intended to have effect from the beginning of the following financial year, and not earlier. In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has, or has not, been made in the budget estimate of the year, and, if not, whether it can be met from savings in existing grants. Whenever, therefore, a proposition of this kind is made, the fact that provision has not been made in the imates for the desired expenditure should be prominently set rth, as well as the particular reasons why it is, nevertheless, con idered

Expenditure not provided for not to be incurred till the following financial year.

necessary that the outlay should be incurred immedi
not postponed to the next financial year. Explanation
also be invariably given as to why the need for the expen
was not foreseen in time to obtain sanction for its inclusion
in the estimates.—(Civil Account Code, Chapter 9-9.)

Applications for extra budget grants to be made only when the allotment in the department concerned is found insufficient.

10. An application for an extra budget grant should in no case be sent up until it is evident that the budget allotment of the office or department making the application will be insufficient under the particular head of expenditure to which it is proposed to debit the disbursement for which funds are required.

Departmental sanction necessary.

11. These rules in no way supersede the necessity for submitting applications for departmental sanction to previously unsanctioned charges, provision to meet the cost of which exists in the budget of the office by which the expenditure is to be incurred.

Section V.—Charge of Treasury.

Appointment of Assistant or Deputy Collectors.

1. On sufficient cause being shown, Commissioners of revenue may authorise Collectors to transfer to any Assistant or Deputy Collector, any, or all, of the administrative duties connected with the treasury.

Does not save Collector's responsibility.

2. It is, however, to be clearly understood that a Collector does not, by such transfer, divest himself of his responsibility for the good ordering of the business of the treasury, and that he is not exempted from the duty of examining and certifying to the amount of the cash balance every month.

Drawing bills.

3. The power of drawing bills on other treasuries is not to be exercised by any Assistant or Deputy Collector, until his authority to do so has been notified in the Gazette, under the signature of the Commissioner.

Native Deputy Collector.

4. A Native Deputy Collector must not be put in charge o a treasury unless he has a fluent acquaintance with the English language. The Government of Bengal has ordered that native officers, signing orders for payment of money, shall give their signature in full. The signature of only the final name, such as Roy, Dutt or Bose, is insufficient; the first names should also be signed in full.

Officer to be thoroughly qualified.

5. No officer should be placed in charge of a treasury until he has been thoroughly instructed in the rules issued for the guidance of treasury officers. Commissioners are specially enjoined to satisfy themselves on this point before giving

SLIP No. 223.

Substitute the following revised rule for rule 1 in Section V, Chapter V, page 114 :—

"1. Collectors of districts are empowered to transfer to any Assistant or Deputy Collector, any, or all, of the administrative duties connected with the treasury, and the Collector of Customs, Calcutta, is empowered to place any gazetted officer subordinate to him in charge of the Calcutta Custom House Treasury, subject to the standing orders, *see* rule 5, Section V, Chapter V, page 114." 15-2-1909.

Appointment of Assistant or Deputy Collectors or gazetted officers of the Customs Department.

4. *Substitute* the following for the 2nd sentence "Commissioners are * * * * Collector's recommendation" in lines 4 to 6 of rule 5, section V, Chapter V, page 114 of the Board's Rules, 1902 :—

"Collectors are specially enjoined to satisfy themselves on this point before placing any Assistant or Deputy Collector in charge of a treasury." 16-3-1906.

SLIP No. 250.

For rule 3, section V, Chapter V, page 114, *substitute* the following :—

3. The Collector of a district is empowered to authorise any Assistant or Deputy Collector in charge of a treasury to draw bills on other treasuries, by publishing a notification to that effect, above his signature, in the Gazette. Until that notification is published an Assistant or Deputy Collector in charge of a treasury cannot draw such

Drawing bills.

2. *Substitute* the following revise d rule for rule 6 in Section V, Chapter V, page 115 :—

"6. It is the duty of the Collector of a district or the Collector of Customs, Calcutta, to see that the strong-room is safe, the chests substantial, the hinges, hasps, etc., in good order and unremovable, and the locks sufficient, and also to satisfy himself that the duplicate keys (which are always sold with Chubb's locks) are with the Controller of Printing, Stationery and Stamps, and in the case of the Calcutta Customs House Treasury, with the Bank of Bengal." 15-2-1909.

SLIP No. 182.

Substitute the following rule for rule 8, Chapter V, Section V, page 115 of the Board's Rule, 1902:—

Register to be kept.

8. All valuables for which separate registers have not been prescribed will be entered in the Treasury Form A—"Register of valuables lodged in the Treasury for safe custody" (page 220 of the Bengal Treasury Manual, 1906. 11-2-1908.

sanction to a Collector's recommendation. In this connection, Board's Circular Order No. 8 of April 1896, which is reproduced in the Appendix to this Chapter, should be referred to.

Duties of Collector.

6. It is the duty of the Collector to see that the strong-room is safe, the chests substantial, the hinges, hasps, &c., in good order and unremovable, and the locks sufficient, and also to satisfy himself that the duplicate keys (which are always sold with Chubbs' locks) are with the Superintendent of Stationery.

Valuables for safe custody.

7. Valuables of the following kinds only may be received by the Treasury Officer for safe custody, and they should be kept in the same way as cash :—

(1)—Books of bill forms.

(2)—Books of money-order forms.

(The books in current use remaining in the treasury officer's personal possession.)

(3)—Advices of bills.

(3*a*)—Opium.

(3*b*)—Stamps of all kinds.

(4)—Promissory notes or bonds deposited as security in connection with Government work and endorsed to the officer with whom they are deposited.

(5)—Promissory notes, bullion, jewellery, or other valuables connected with any case, executive or judicial, and directed by the District Officer to be placed in the treasury for safe custody.

(6)—Church plate.

Register to be kept.

8. For valuables for which separate registers have not been prescribed, a register should be kept in the following form :—

Date of receipt.	Circumstances and conditions of receipt.	List and description of property.	Initials of the—		Note of final disposal with receipt of person to whom delivered.	Initials of the—	
			Treasury Officer.	Treasurer.		Treasury Officer.	Treasurer.
1	2	3	4	5	6	7	8

Section VI.—Custody of duplicate keys of Chubb's locks in use in treasuries, sub-treasuries and other departments.

Register of locks and keys.

1. Every officer in charge of a district treasury, sub-treasury, treasure chest, or any other department which uses Chubb's locks, shall keep a register in Form No. 48.

Numbering of locks and keys.

2. The Superintendent of Stationery, before he issues a Chubb's lock, is required to impress on it, or attach to it by a metal or other label, a distinct number, and the same number shall be impressed on or attached to each key belonging to it. No two locks in the same district shall bear the same number.

Custody of duplicate keys and their annual examination.

3. The Superintendent of Stationery will keep the duplicate keys of all locks which he issues, and once a year, in the month of April, he is required to examine them, and note the fact of having done so in the Remarks column of the register prescribed in rule 3, paragraph 12, Section II, Volume I of the Stationery Manual. All spare locks, except those the retention of which has been sanctioned by the Board under rule 5 below, and the duplicate keys of Chubb's locks of any department which an officer of that department may have in his possession, should be at once forwarded to the Superintendent of Stationery.

Loss of keys.

4. When the key of any Chubb's lock is lost, a seal shall forthwith be placed on the lock, so that it cannot be unlocked without breaking the seal, and an application for the duplicate key shall at once be made to the Superintendent of Stationery. Such other precautions as considerations of safety may require, *e.g.*, the addition of another padlock, should also be taken; and if the key is the key of a treasury strong-room or chest, the loss should be at once reported to the Board. When the lock has been opened by the duplicate key, the lock and keys shall be immediately forwarded to the Superintendent of Stationery. In a case of great urgency, or where some malpractice is suspected, the locks should be broken ope[illegible]

Unserviceable and spare locks.

5. If a Chubb's lock becomes unserviceable or ceases to be required, it shall be returned to the Superintendent of Stationery. No spare locks should be kept at a sub-treasury, or, except with the permission of the Board, at a district treasury.

Repairs, &c.

6. No local mechanic shall ever be allowed to repair a Chubb's lock, or to make a new key for one.

Examination of locks and keys on transfer of charge of Treasury.

7. Whenever the charge of a treasury is transferred, or a treasurer is changed, all locks and keys belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

SLIP No. 260.

ibstitute the words "Commissioner of the Division" for th
l "Board" in line 9 of rule 4, section VI, Chapter V, page
17-5-1910.

SLIP No. 263.

Substitute the following rules for rules 3 and 5, section VI, Chapter V, page 116:—

Custody of duplicate keys and their annual examination.

3. The Controller of Stationery will keep the duplicate keys of all locks which he issues, and once a year in the month of April, he is required to examine them, and note the fact of having done so in the remarks column of the register prescribed in the Stationery Manual. All spare locks, except those the retention of which has been sanctioned by the Collector under rule 5 below, and the duplicate keys of Chubb's locks of any department which an officer of that department may have in his possession, should be at once forwarded to the Controller of Stationery.

Unservicable and spare locks.

5. If a Chubb's lock becomes unservicable or ceases to be required, it shall be returned to the Controller of Stationery. No spare locks should be kept at a sub-treasury, or, except with the permission of the Collector, at a district treasury. 1-6-1910.

SLIP No. 69.

PAGE 116.—*Substitute* the words "Commissioner of the Division" *for* the word "Board" in rules 3 and 5, Section VI, Chapter V.

SLIP No. 170.

Insert the following as rule 9, Section VI, Chapter V, page 117 of the Board's Rules, 1902 :—

Labelling of keys.

9. Each key (other than that of a Chubb's lock referred to in rule 2) should have a label attached to it showing what almirah or chest it opens. 3-11-1907.

8. At every inspection of a treasury under Article 339, Civil Account Code, the inspecting officer shall report whether he has found the locks and all keys correct and deposited in accordance with these rules.

Inspection of locks and keys.

Section VII.—Duties and Responsibilities of District and Treasury Officers in respect of Public Money kept in Treasuries of which they are in charge.

1. A District Officer is personally responsible to Government for the due accounting for all moneys received and disbursed; for the agreement between the departmental returns and the cash accounts (both of which go out under his signature), and the registers kept in the treasury; and for the safe custody of cash, notes, stamps, opium, securities and other Government property. Although the Collector may manage his treasury by a deputy, he must not treat his treasury as a separate and independent office. Letters addressed to the Treasury Officer must be regarded as addressed to himself. He should not address his Treasury Officer by separate letter, as if he were an independent officer, and then forward the Treasury Officer's explanation, instead of his own, in reply to questions or inquiries touching his treasury business (Civil Account Code, Chapter 18, Articles 301 and 302). When any irregularity is brought to his notice, nothing but a report on his own knowledge, after personal investigation, can be considered satisfactory.

Responsibility of District Officer.

Treasury not to be considered a separate and independent office.

2. The District Officer is bound to satisfy himself by a periodical examination (at least once in every two months for cash, once in every quarter for deposits, and once in each half-year for stamps, opium, securities, bill and money-order forms)—(1st) that the actual stock of cash, stamps, opium, and securities is kept under joint lock and key, and corresponds with the book balances, and that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him; (2nd) that the deposit registers are kept up according to the rules prescribed in the Code; (3rd) that the stock of bill, money-order, and similar forms, which are intended for use in money transactions, is carefully kept under lock and key, and periodically tallied with the nominal balance of such forms on the stock books; and (4th) that the tahsil balances are verified once a year by a Gazetted Officer, if possible by a Covenanted Officer. Where subdivisional treasuries are in charge of gazetted officers, the Collector should verify the balances during his cold-weather tour. The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initialled, without fail at the time of the

Periodical examination by District Officer.

Nature of examination of deposit registers.

transaction; but also that no moneys are unnecessarily placed in deposit, or allowed to remain there, without good cause.

Duties of District Officers.

3. The District Officer, unless unable to perform the duty from physical inability, or from absence on tour, is required to sign the periodical accounts (Civil Account Code, Chapter 18, Article 336). He is also required to see that implicit obedience is given to the instructions issued from the Account Office, and to send immediate notice to the Accountant-General of any embezzlement in an office or treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal inquiry into the case.

Verification of stock.

4. The District Officer should be especially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified, and the certificate which is required from the transferor and transferee, showing the state of the cash, stamps, and opium balances, should be invariably despatched to the Accountant-General on the same day that charge is transferred.

N.B.—It is not sufficient only to count bags of treasure. The contents of all the bags must be turned out and passed through the scales, unless the bags are of net, when the contents of all are visible.

Responsibility of officer in charge of treasury or sub-treasury.

5. As the Collector's delegate and representative, the treasury officer is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the treasury officer for a thorough observance of all prescribed treasury rules, and strict attention to all the details of the daily routine of treasury work. The treasury officer is responsible to the Collector for the working of the treasury, and for the conduct of the subordinate treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply also to the officer in charge of a subdivisional treasury.

Section VIII.—Treasurer.

Working balance in custody of treasurer.

1. A separate chest should be placed at the sole disposal of the treasurer, in which a working balance is to be kept. Its maximum should be fixed at the lowest convenient figure, and must never, including cash, notes, stamps, &c., exceed the amount for which the treasurer has given security. The maximum value of stamps left with the treasurer is not to exceed one week's supply. In the largest treasury, the cash in the treasurer's possession need never exceed Rs. 3,000. The sum so held by the treasurer should be roughly verified night and morning.

SLIP No. 39.

Page 118, Section VIII, Chapter V.

AFTER the "3,000" in the 9th line of rule 1 *add* "and in a subdivisional treasury the cash in the treasurer's possession need not exceed Rs. 300." 12-11-1903.

SLIP No. 54.

Insert the following as Rule 6 in section VII, Chapter V, page 118:—

Notes not to be kept loose with silver coins in the same safe.

6. The Treasury officer, or the officer in charge of a subdivisional treasury, will be held responsible for seeing that, when notes and silver coins are kept in the same safe, the former are never kept loose, but always within a closed box. 3-9-1904.

Page 119, Section VIII, Chapter V.

After the word "security" in the 3rd line of rule 9 *add* "Howrah being a fourth grade treasury has a treasurer who is required to give Rs. 3,000 security." 12-11-1903.

Page 119, Section VIII, Chapter V.

Add the following as rules 10 and 11 :—

"10. Questions regarding the strength of treasury establishments need not be submitted through the Board: they should be submitted to Government through the Accountant-General, Bengal.

"11. The treasurers do not receive any emoluments other than salary. They do not get any commission on sales of opium at the treasuries or sub-treasuries nor any discount on the sale of stamps." 12-11-1903.

Page 119, Section VIII, Chapter V of the Board's Rules.

Add the following foot-note:—

"NOTE.—The word "Treasurer" in rules 1, 3, 4, 5, 6 and 11 includes Ministerial Officers in charge of Sub-Treasuries." 12-11-1903.

Collector responsible for disbursements.

2. The Collector is responsible, personally, for all disbursements of cash or stamps that he orders.

Responsibilities of treasuror.

3. The treasurer is to make payments only on orders of payment passed by the accountant, and signed by the Treasury Officer. He is responsible for any loss by the receipt of light weight or uncurrent rupees.

Treasurer not to receive public money except at treasury;

4. The treasurer may receive no public money, except at the public treasury, upon pain of immediate dismissal.

or private money for deposit in treasury.

5. The treasurer may receive no *private* cash or valuables for deposit in the public treasury.

May appoint subordinates.

6. The treasurer should be allowed to appoint his own subordinates.

Grading of treasurers and their securities.

7. The treasurers of Midnapore, Darbhanga, Muzaffarpur, Saran, Shahabad, Chittagong, and Gaya are first grade officers, receiving Rs. 100 a month, and give Rs. 20,000 security.

8. Those of the following districts are second grade officers, receive Rs. 80 a month, and give Rs. 15,000 security :—

Darjeeling.	Faridpur.	Murshidabad.
Backergunge.	Hooghly.	Mymensingh.
Bhagalpur.	Jessore.	Noakhali.
Burdwan.	Khulna.	Nadia.
Cuttack.	Monghyr.	24-Parganas.
	Tippera.	

9. The remainder are third grade officers, receive Rs. 65 a month (except the treasurer of Singhbhum, who gets Rs. 45 a month), and give Rs. 10,000 security. There are no treasurers in the districts of Dacca and Patna, the work being carried on through the agency of the Bank of Bengal.

Section IX.—Inspection of Treasuries.

Inspection of treasuries.

1. The general orders in the Civil Account Code for the inspection of treasuries are contained in Volume I, Chapter 18, Articles 339 to 341, sixth edition. For facilitating the work of inspection, a separate form of questions has been prescribed by the Accountant-General, which should be adopted in preference to the set of questions given in Appendix H of the Code. The Board direct the attention of inspecting officers to the importance of satisfying themselves that the personal assurances, which are periodically given by officers in charge of money and stamps, are strictly and literally in accordance with fact. In this respect, instances of laxity are constantly coming to light. Recently an officer certified that a certain sum (which had actually been paid

out) was in his custody, in the shape of pice ; and in another case, a Treasury Officer was found to have periodically certified to the effect that he held certificates from the Subdivisional Officers, that they had themselves counted the money in their charge on a certain date and found it to be so much, whereas, in fact, the Subdivisional Officers had not certified to that effect. It is evident that if these personal certificates are not given in strict accordance with fact, not only are they useless, but they are mischievous, as creating an impression of security on the part of the controlling officers for which there is no ground. If, in any case the requirement of these personal certificates imposes on any officer a duty which practically he cannot perform, the proper course is obviously to point out the difficulty to a superior authority, and not to allow certificates to be submitted which comply with the requirement in form only. In any case in which a Commissioner or other inspecting officer finds that the treasury management is not satisfactory, he should necessarily go very much deeper into details in his inspection.

Treasury inspections by Collectors and Subdivisional officers.

2. Every Collector and every Subdivisional Officer in charge of a treasury is to make a systematic inspection of the working of his treasury once in six months. For want of such inspections, abuses and errors have been found to prevail in treasuries for years, although they were of such a nature that they could not have failed to attract at once the attention of an inspecting officer, looking at them from another stand-point than that of "the custom of the office." Collectors are to transmit copies of their inspection memoranda to Commissioners for information. No date for this return can be fixed, as it is not desired that the inspection shall be made on any fixed dates.

Copies to Commissioners.

NOTE.—Where a second Deputy Collector is attached to a subdivision and is placed in charge of the sub-treasury, the Subdivisional Officer is not relieved from the duty of inspection imposed by this rule.

Treasury inspections by Commissioners.

3. Commissioners are to inspect every treasury in their division at least once in two years, the memoranda embodying the result of their inspection being forwarded to the Board, who will pass them on to the Accountant-General of Bengal in original. The inspection memoranda received from Collectors relating to district treasuries are also to be forwarded, with the Commissioner's remarks, to the Board for transmission to the Accountant-General. Commissioners are, whenever practicable, to acquaint the Accountant-General beforehand with their intention to visit treasuries, in order that they may be informed of any matters requiring special attention. The printed forms of Treasury Inspection Reports can be obtained, on indent, from the Superintendent of Stationery, and all reports have to be submitted in the printed form with a clear and definite answer to each question. When irregularities are detected in the working of any

SLIP No. 38.

PAGE 120. *Insert* as rule 2 (*a*), Section IX, Chapter V, the following :—

"2 (*a*). Every Collector shall also inspect every subdivisional treasury or other treasury other than the district treasury under him once a year." 11-11-1903.

SLIP No. 138.

IN rule 3, Chapter V, Section IX, page 120, the words "to Board, who will pass them on" should be omitted from lines 4 & 5 and also the words "to the Board for transmission" should omitted from line 8.

14-12-1906.

3. *Substitute* the words "is empowered to" for the words "may, with the sanction of the Commissioner," in lines 3 and 4 of rule 2, section X, Chapter V, page 121 of the Board's Rules, 1906. 16-3-1906.

treasury, Commissioners should issue orders for their correction to the officer in charge of the treasury concerned, and note the same in their inspection report.

Inspection of subdivisional treasuries.

4. A set of questions to be used in the inspection of subdivisional treasuries has been framed by the Board, and printed copies are obtainable from the Superintendent of Stationery. If District Officers do not receive a supply from the Superintendent of Stationery, they are to indent for copies, and their replies to the questions are to be submitted to Commissioners. Commissioners will deal with these inspection reports without referring to the Accountant-General, but they should take the opportunity of bringing to the notice of the Board any material irregularities which may be brought to light.

Reports how to be dealt with.

District and Divisional Officers responsible.

5. The responsibility for the due administration of treasuries and sub-treasuries rests with District and Divisional Officers, and not with the Accountant-General. The latter is not responsible for dealing completely with inspection reports, which are, in fact, sent to him for information rather than for his orders. The general rules for the management of treasuries are contained in the following orders:—

Civil Account Code, Volume I.
The Bengal Treasury Manual.
Accountant General's Rules for subdivisional treasure chests.
Rules for the receipt and payment of money by Judicial Officers, issued by the High Court.

Rules relating to custody, supply, and sale of stamps of all kinds—Appendix K,—Civil Account Code, Vol. I, sixth edition.

Section X.—Miscellaneous.

Officers to whom money is entrusted are personally responsible.

1. Officers to whom advances have been made, or to whom public money has been in any way entrusted, shall, as a general rule, be held *personally responsible* for such money, if it happens to be lost or stolen while in their immediate custody, or from a police station in which it may have been placed by their order, unless they can clearly show that every reasonable precaution was taken by them for its safe custody.

Subdivisional Treasuries.

2. In subdivisions to which Sub-Deputy Collectors are attached, in addition to the Subdivisional Officer, the Collector of the district may, with the sanction of the Commissioner, place a Sub-Deputy Collector in charge of the sub-treasury, at any time when pressure of work renders this course desirable. In such cases, however, the Subdivisional Officer must still be considered responsible for the proper transaction of the treasury work, and he must satisfy himself by an inspection, at least once in three months, that the work is being done according to rule. In the absence of the Subdivisional Officer in the interior of his subdivision, the

Collector may by a general order (as provided by rule 5, Section VII, Chapter III) adopt a similar course. In all such subdivisions the sub-treasury shall be kept open, as far as possible, all the year round, on the same dates as the district treasury is open, and in any case, it shall be opened at least once a week when the Subdivisional Officer is on tour. In subdivisions to which Sub-Deputy Collectors are not attached, it is impossible to lay down any hard-and-fast rule, and the requirements of the Postal Department cannot be allowed to disturb the arrangements made for carrying on the ordinary administration; but even in such cases, it can rarely be necessary for the Subdivisional Officer to absent himself for long periods at a time from head-quarters, and he should, as far as possible, arrange to return to his head-quarters at least one day in the week, for the discharge of sub-treasury and other business. On these occasions previous notice should be given to the Postal Department, and to the public generally, of his return. Under any circumstances the Subdivisional Officer must be at his head-quarters between the 1st and 7th of each month, for a time sufficient for the issue of pay, stamps, and opium, unless there is a Sub-Deputy Collector to whom this duty can be entrusted. The treasury-chest and books must be absolutely closed when neither the Subdivisional Officer nor a Sub-Deputy Collector is in charge.

Excise remittances,

3. When money is remitted to a district or subdivisional treasury through the police, by an excise officer, such officer shall give notice of the despatch, at the same time, through the post or other separate channel, to the receiving officer of the treasury.

to where, and how often.

4. Excise officers should remit daily their collections of excise revenue to the sadar or subdivisional treasuries, provided they are at the sadar station of a district, or the head-quarters of a subdivision, or not more than two miles from either, but when the treasuries are situated at greater distances, the remittances should be made every second or third day, according to the distance and the sum to be remitted. Collections need not be forwarded to such treasuries until they amount to Rs. 50.

Distribution of duties in subdivisional treasuries.

5. A case of defalcation occurred in a subdivisional treasury, where one and the same clerk was both treasurer and accountant. Such a combination of duties was contrary to the rules issued by the Accountant-General, for subdivisional treasuries; but as this did not appear to be universally known, the Board framed a definite rule on the subject, and directed that in subdivisional treasuries the head-clerk should in future be the Treasurer, and the second clerk the Accountant, unless otherwise expressly ordered by the Commissioner of the Division, who is authorised to issue such orders as may seem advisable in special cases, where difficulty may be experienced in giving effect to the general rule. The

Commissioner is also to determine, for each subdivisional treasury, what security the head-clerk treasurer should give.

Treasury duties in the Durga Puja vacation.

6. The Postmaster-General of Bengal having brought to notice the inconvenience occasioned to the Money Order Branch of the Postal Department, by the general cessation of work, for many days in succession, at the treasuries in Bengal, the Board issued the following instructions, under the orders of Government, with a view of obviating this inconvenience :—

"District Officers must make the necessary arrangements, in communication with the postmasters for receiving money in the treasury from the Money Order Branch of the Postal Department once or twice during the Durga Puja vacation. The money so received must be deposited by the postmaster in sealed bags which for safe custody will be kept in a box in the strong-room of the treasury. The box itself will be under the single lock of the postmaster, and no responsibility for its contents will be taken by the treasury."

Encashment of bills.

7. The attention of Government has been drawn to many cases of laxity in the encashment of bills in treasuries in which—

(*a*) the pay-order was not signed by the Treasury Officer;
(*b*) there was a difference between the amount ordered for payment in figures and in words; and
(*c*) the pay order was for an amount differing from the total of the bill.

All these cases indicate culpable carelessness on the part of the Accountant and of the Treasury Officer, and in cases (*a*) and (*b*) of the Treasurer also. The treasurer would also be responsible in cases falling under (*c*) if the amount he pays is not the amount named in the pay-order.

Report of defalcation.

8. As serious frauds may easily arise out of such carelessness and neglect, it has been directed by Government that the Accountant-General is to bring to the notice of Government every case of the kind which may occur in future, and to report at the same time the names of the officials concerned. The local officers are required to report to the Accountant-General all cases of defalcation, and will correspond with him in regard to such cases, unless on receipt of any communication from him, the Board find it necessary to enter into separate correspondence with them. Immediately a case is discovered, a short report should be sent to the Accountant-General, who will forward it to the Board, by whom it will be submitted to Government. After the enquiry into the case has closed, a full report should similarly be sent to the Accountant-General. He will transmit a copy to the Board with his own remarks, and the Board will then submit a complete report to Government, specially noting whether any defect has

been found in the existing system, whether any gazetted officer has been distinctly and gravely to blame, and whether the loss should be written off.

9. Under the orders of Government of India, No. $\frac{A}{1555}$, dated the 8th April 1896, to the Government of Bengal, the Board of Revenue are authorised to write off the irrecoverable value of stores or public money in all cases in which the amount to be written off does not exceed Rs. 1,000 and does not refer to Imperial Revenues.

10. The form of the slip used by the Treasury Poddar is given below :— Poddar's slip.

PODDAR'S SLIP.

Dated the 190 .

Treasurer's daily consecutive number of chalan.	Amount of each chalan.	Total.
1	2	3
Total ...		

NOTE.—The words in this form will be printed bilingual in the forms issued for use, viz., English and Bengali, or English and Nagri, or English and Uriya.

SLIP No. 43.

APPENDIX to Chapter V, page 125—*Omit* the words "or Sub-Deputy" and "or Subdivisional" from paragraph 6 of the Government of India's Resolution No. 355, dated the 18th January 1882.

APPENDIX.

[See Section V, Rule 5.]

Circular Order No. 8 of April 1896.

It having been brought to the notice of the Board that officers who have not passed their departmental examination are sometimes placed in charge of district treasuries, the Board invite the attention of all Commissioners and District Officers to the subjoined extract (paragraphs 6 and 7) of Resolution No. 355, dated the 18th January 1882, by the Government of India, in the Department of Finance and Commerce, published in the *Gazette of India*, Part IA., dated the 21st idem, and republished in the *Calcutta Gazette*, Part I, dated the 25th idem.

2. The Resolution does not contemplate an unpassed officer being placed in charge of a treasury otherwise than for purposes of training for the limited periods prescribed in clause 2 of paragraph 7 of the Resolution, subject to the supervision of a qualified Treasury Officer, who is responsible, though allowed to relieve himself of the chief labour of the charge by utilising the services of the unpassed officer. The latter officer, therefore, should not be gazetted as placed in charge of the treasury. The provisions of the Resolution should be carefully observed in future.

Extract paragraphs 6 and 7 of the Resolution.

6. The appointment of young civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor-General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy or Sub-Deputy Collector remain hereafter in charge of a district or subdivisional treasury, unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government.

7. In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the latter, His Excellency the Governor-General in Council is pleased to direct—

1st.—That examination in treasury and local fund accounts, and in departmental revenue accounts, shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers, at the departmental examinations, according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant-General or Comptroller, should form a part of the examination under each standard.

2nd.—That every Assistant Magistrate, Deputy Magistrate, or Sub-Deputy Collector shall undergo a training in Treasury work, and shall, for that purpose, be placed in charge of a District Treasury, under the general supervision of the Deputy Collector ordinarily in charge for a period of not less than six weeks continuously. He will not be held to have passed the examination in Accounts by either standard, until the Collector of the District, to which he is attached, shall have furnished a certificate that he has, under the above provisions, duly attended to, and satisfactorily discharged, the duties of Treasury Officer for the prescribed period of six weeks within one year prior to the date on which he appeared for examination in Accounts. If a candidate has passed by the Lower Standard *only*, a second certificate will be required before he can be considered to have passed by the Higher Standard, unless at the time at which he presents himself for examination by the Higher Standard, less than a year has elapsed since the candidate was last in charge of a Treasury. The Collector will see that this certificate is forwarded to the Central Examination Committee at each Departmental Examination.

CHAPTER VI.

Money orders.

SECTION I.—RULES RELATING TO MONEY-ORDERS OTHER THAN REVENUE MONEY-ORDERS IN FAVOUR OF OFFICERS OF GOVERNMENT AND LOCAL BODIES ENTITLED TO BANK AT TREASURIES OR SUB-TREASURIES.

PART I.

Procedure in the Office of Issue.

Official money-order form.

1. Whenever a money-order presented for issue is drawn in favour of any officer of Government or of a local body in his official capacity, it will be the duty of the Money-order Clerk, or Sub or Branch Postmaster, to see that the proper form of money-order is used.

Revenue money-order form.

*2. If the remittance is for land revenue, road cess, public works cess, or zamindari dâk cess, the revenue money-order form must be used, and the rules relating to revenue money-orders must be observed.

Inland money-order form.

3. If the remittance is for any other purpose, the ordinary inland money-order form must be used.

Limit of amount.

4. The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to money-orders in favour of any officer of Government or local body in his official capacity. Such money-orders may contain any fraction of an anna not less than one pie. Remittances of amounts including fractions of pies are not allowed. The limit of the amount of a single money-order is the same as of any other ordinary money-order.

Forms for different kinds of remittances.

5. If a remitter of land revenue, road cess, public works cess, or zamindari dâk cess, desires to remit at the same time any sum due to Government on any other account, he must use a revenue money-order for the remittance of land revenue, road cess, public works cess, or zamindari dâk cess, or for so many of these dues as he wishes to remit, and a separate ordinary inland money-order form for each of the other remittances.

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* The Revenue money-order form and the Revenue money-order rules are given in Section XIII, Chapter II, page 12 of the Tauzi Manual, 1899.

remitter is responsible for the correctness of the entries, but it is the duty of the Money-order Clerk or Sub-Postmaster or Branch Postmaster to refuse any money-order in which all the particulars are not entered.

(*b*) If the remitter is illiterate, the Money-order Clerk or Sub- or Branch Postmaster should give him any aid he may require to fill up the entries. The Money-order Clerk or Sub or Branch Postmaster must give this aid freely, and may not demand or accept any gratification in return on pain of dismissal.

Post office to help remitter in making entries.

(*c*) The income-tax coupon should then be carefully and strongly pasted by the Money-order Clerk or Sub or Branch Post-master to the blank space provided on the coupon of the money-order form. Care must be taken that the coupon is not pasted over any part of the acknowledgment.

Income-tax coupon, how to be pasted.

8. When an ordinary inland money-order form is used for remittance on any account other than income-tax, the Money-order Clerk or Sub or Branch Postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the form. If the object of the remittance is not clearly stated on the coupon, the Money-order Clerk or Sub or Branch Postmaster should not accept the order until the omission is rectified and the object clearly stated. The Money-order Clerk or Sub or Branch Postmaster should give any aid that the remitter may require to fill up the coupon, and may not demand or accept any gratification in return on pain of dismissal. In the case of a telegraphic money-order the remitter should be requested to advise the nature of the remittance by a separate telegram to the payee.

Filling up of coupon in other cases.

Remittance by telegraphic money-orders.

After the money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary inland money-order.

Treatment of money-orders.

10. Every remitter of a money-order, other than a rent or revenue money-order, in favour of an officer of Government or of a local body, should be informed that, instead of the usual money-order acknowledgment, signed by the payee, he will ordinarily receive the usual departmental receipt, which will be forwarded to him direct by post, and that he should address the payee regarding it if he do not receive it in due course. He should also be advised to keep the carbonic receipt carefully until he receives either the formal departmental receipt from the payee or the usual money-order acknowledgment.

Receipt for money-order.

Separate form to be used for each Government due remitted by ordinary inland money-order.

6. A separate money-order form must be used for each Government due remitted by the ordinary inland money-order, and remittances on two accounts may not be included in one ordinary money-order.

Income-tax coupon.

7. (*a*) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form 1—G. M. O.), and must fill up all the particulars indicated thereon.* The remitter is responsible for the correctness of the entries, but it is the duty of the Money-order Clerk or Sub-Postmaster or Branch Postmaster to refuse any money-order in which all the particulars are not entered.

Office of issue to help remitter in making entries.

(*b*) If the remitter is illiterate, the Money-order Clerk or Sub or Branch Postmaster should give him any aid he may require to fill up the entries. The Money-order Clerk or Sub or Branch Postmaster must give this aid freely, and may not demand or accept any gratification in return on pain of dismissal.

Income-tax coupon, how to be pasted.

(*c*) The income-tax coupon should then be carefully and strongly pasted by the Money-order Clerk or Sub or Branch Postmaster to the blank space provided on the coupon of the money-order form. Care must be taken that the coupon is not pasted over any part of the acknowledgment.

Filling up of coupon in other cases.

8. If the remittance is on any account other than income-tax, the Money-order Clerk or Sub or Branch Postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the ordinary inland money-order form. If the object of the remittance is not clearly stated on the coupon, the Money-order Clerk or Sub or Branch Postmaster should not accept the order until the omission is rectified and the object clearly stated. The Money-order Clerk or Sub or Branch Postmaster should give any aid that the remitter may require to fill up the coupon, and may not demand or accept any gratification in return on pain of dismissal.

Treatment of money-order.

9. After the money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary inland money-order.

Receipt for money-order.

10. Every remitter of a money-order other than a Revenue Money-order in favour of an officer of Government or of a local body should be informed that, instead of the usual

* It may happen that a remitter does not know, and cannot conveniently ascertain, the number of list K, or has not received or has lost the notice I. In such a case the remitter should be asked to enter "not known," or words to that effect, against item 5 on the coupon, and on his doing so, the money-order should be accepted, provided all the other particulars are given. Whenever it is practicable for him to do so, the remitter should, however, be required to fill in item 5 as well as the other items.

money-order acknowledgment signed by the payee, he will ordinarily receive the usual departmental receipt, which will be forwarded to him direct by post, and that he should address the payee regarding it if he do not receive it in due course. He should also be advised to keep the carbonic receipt carefully until he receives either the formal departmental receipt from the payee or the usual money-order acknowledgment.

PART II.

Procedure in the Post Office of Payment.

Procedure in post-offices at head-quarters and other post-offices.

11. These rules only apply to post-offices (head or sub) at the head-quarters of districts and subdivisions. Other post-offices which receive for payment ordinary money-orders in favour of officers of Government or of local bodies in their official capacities will pay them in cash under the procedure applicable to money-orders in favour of private individuals.

Payment by book-transfer.

12. All money-orders in favour of the Magistrate or Collector (or Deputy Commissioner), or in favour of the Deputy Collector or other officer in charge of any department under the Magistrate or Collector (or Deputy Commissioner), or in favour of the Subdivisional Officer or any officer in charge of any department under the Subdivisional Officer, will be paid by book-transfer. All money-orders in favour of any other officer of Government in his official capacity will also be paid by book-transfer when a written requisition to that effect has been received by the post-office from the treasury or sub-treasury officer.

With the exception of money-orders in favour of a Cantonment Committee, all money-orders in favour of any local body entitled to bank at the treasury or sub-treasury will also be paid by book-transfer.

List of money-orders.

13. When the ordinary or telegraphic money-orders in favour of the officers of Government and local bodies named in rule 12, and any other officers whose money orders are, according to the requisition of the treasury or sub-treasury officer, to be paid by book-transfer, are in all respects ready* to be handed over to the postman, a list in

* Only the total number and amount of official money-orders received for payment need be entered in the register of money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the register whenever all the official money-orders received in one day are not included in the list of that date. For example, if in the register of money-orders received on the 5th July there are shown 500 official money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the treasury on the 5th, there should be an entry in the last column of the register in this form—

200 for Rs. 3,000 included in the list of 5th.
300 for Rs. 7,000 included in the list of 6th.

Part II.

Procedure in the Post-office of payment.

N. B.—The rules in Part II apply only to Post-offices (head or sub) at the head-quarters of districts and subdivision .

Payment by book-transfer.

11. Money-orders will be paid by book transfer—

(1) *for rent*, if in favour of a District Officer, Subdivisional Officer, Certificate Officer or other gazetted officer, excepting the Khas Tahsildars, Tahsildars and Managers who are Deputy or Sub-Deputy Collectors;

(2) *on other account than rent*, if in favour of the Magistrate or Collector (or Deputy Commissioner) or in favour of the Deputy Collector or other officer in charge of any Department under the Magistrate or Collector (or Deputy Commissioner), or in favour of the Subdivisional Officer, or any officer in charge of any Department under the Subdivisonal Officer;

(3) upon a written requisition received by the Post-office from the Treasury or Sub-Treasury Officer, if in favour of any other Government officer in his official capacity;

(4) If in favour of any local body (other than a Cantonment Committee) entitled to bank at the Treasury or Sub-Treasury.

List of money-orders.

12. When the rent and other money-orders to be paid by book transfer under rule 11 are in all respect ready* to be handed over to the postman, they should be examined with reference to the name of the audit office

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Only the total number and amount of official money-orders received for payment need be entered in the register of money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the register whenever all the official money-orders received in one day are not included in the list of that date. For example, if in the register of money-orders received on the 5th July there are shown 500 official money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the Treasury on the 5th, there should be an entry in the last column of the register in this form—

200 for Rs. 3,000 included in the list of 5th.
300 „ 7,000 „ „ 6th.

stamped on them, and a separate list in triplicate* (Form 2—G. M O.) should be made out by the money-order clerk for each audit office, the name of the audit office being noted in red ink at the head of the list. † The entries in the money column of the list should be carefully totalled. The original copy of the list will take the place of the journal of money-orders paid, the duplicate of the list will be sent to the Treasury under the procedure described below, and the triplicate of the list will be the list for the audit office. No money-order which is not a telegraphic money-order should be included in the list, unless the object of the remittance is entered on the coupon.

NOTE.—When it is necessary to prepare one or more separate lists in addition to the list for the Home audit office, the total of each other list should be entered below the total of the list for the Home audit office, and a grand total made both in words and figures. In that case too, after the words "detailed above" in the pointed entry to be signed by the Postmaster at the foot of the original and duplicate of the list for the Home audit office, should be inserted in manuscript the words "and in the accompanying list" or "and in the accompanying two lists" as the case may require.

Documents to be made over to the postman.

13. The Postmaster should then check the entries in the list or lists with those on the money-orders, and also check the total or the money column. He will then give the postman the duplicate of the list or lists, the money orders, and a Treasury or Sub-Treasury voucher representing the total value of the money-orders, as entered at the foot of the list for the Home audit office as directed in note to rule 12 above. The amount represented by the Treasury or Sub-Treasury voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the Treasury in favour of the post-office.

Documents to be taken to Accountant and to be received back from him.

14. The postman will take the duplicate list or lists, the money-orders and the Treasury or Sub-Treasury voucher to the Accountant, and will receive back from him the money-orders without the coupons and the acknowledgments, except in the case of "*rent*" money-orders paid by book transfer, from which the coupons only will be detached by the Accountant and not the acknowledgments. The postman will be careful to see that he receives back all the

* The duplicate and triplicate will be prepared by carbonic paper, and a hard pencil must be used in writing the list.

† If on any date official money-orders stamped with the names of all three audit offices are received for payment, it will be necessary to prepare three separate lists, each in triplicate.

triplicate† (Form 2—G. M. O.) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. The original copy of the list will take the place of the journal of money-orders paid, the duplicate of the list will be sent to the treasury under the procedure described below, and the triplicate of the list will be the list for the Comptroller.

No ordinary money-order should be included in the list unless the object of the remittance is entered on the coupon.

Documents to be made over to the postman.

14. The Postmaster should then check the entries in the list with those on the money-orders, and also check the total of the money column. He will then give the postman the duplicate of the list, the money-orders, and a treasury or sub-treasury voucher representing the total value of the money-orders as entered at the foot of the list. The amount represented by the treasury or sub-treasury voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the treasury in favour of the post-office.

Documents to be taken to treasury officer and to be received back from him.

15. The postman will take the duplicate list, the money orders, and the treasury or sub-treasury voucher to the treasury or sub-treasury officer, and will receive back from him the money-orders without the coupons and acknowledgments, and will be careful to see that he receives back all the money-orders, and that they are all duly receipted by the treasury or sub-treasury officer.

Disposal of paid money-orders.

16. The paid money-orders received back from the treasury or sub-treasury will be examined by the Money-order Clerk in the same way as other ordinary money-orders, and the total amount of the money-orders will be entered in the journal of money-orders paid by a single entry, thus—"As per G. M. O. list— | | | | ." The classification columns of the triplicate list will then be filled up, and the money-orders will be disposed of in the usual way. As the official payees of the money-orders will furnish the remitters with departmental receipts, the acknowledgments will not be returned by the treasury or sub-treasury officer for transmission to the remitters. The original and triplicate lists will be kept with the journal of money-orders paid until the next list of ordinary money-orders paid is sent to the Comptroller, when the corresponding (triplicate) lists of official money-orders paid will also be sent, the paid money-orders being arranged in order and attached to the lists. The original lists will then be filed, a separate file of original lists being kept with each journal of money-orders paid, so that the dates of the journal and file of official money-order lists correspond.

† The duplicate and triplicate will be prepared by carbonic paper and a hard pencil must be used in writing the list.

17. The amount of the treasury or sub-treasury voucher will be entered in the post-office accounts on the receipt side as drawn from the district or sub-treasury, as the case may be, and will be included in the sum entered on the payment side under the head "Amount of money-orders paid." In the case of a head office the amount will also appear in column 11 of the head office pass-book (a/c-8). All these entries must be made on the same date.

Entries in accounts.

18. If it should happen that a money-order for any officer or local body named or indicated in rule 12, is received at the office of payment without the object of the remittance being entered on the coupon, the money-order will, as stated in rule 13, not be included in the day's list. The Postmaster will retain the money-order in deposit, and make a reference to the Office of Issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the coupon, and the reply will be considered as part of the coupon. The money-order will then be included in the next list sent to the treasury or sub-treasury. If, notwithstanding a reference to the Office of Issue, the object of the money-order cannot be ascertained, the Postmaster of the Office of Payment will treat the money-order as refused, and return it, under the usual procedure, to the Office of Issue, noting across the coupon the words "refused, as object of remittance not stated." Every case in which a money-order is received without the object being entered on the coupon should be reported by the Office of Payment to the Superintendent of the division in which the Office of Issue is situated.

Procedure in respect of money-orders without object of remittance on the coupon.

19. On the 1st of every month the Money-order Clerk or Sub-Postmaster of the head-quarters or sub-divisional post-office will prepare a return (Form 3—G. M. O.) of official money-orders, other than revenue money-orders, received during the previous month. The returns of Postmasters at subdivisional stations will be submitted to the Postmaster of the district head-quarters on the 1st of the month, and the return of the head-quarters post-office will be submitted to the head of the circle on the 5th of the month, together with the returns of any offices at subdivisional stations in the district.

Monthly return of official money-orders.

Part III.

Procedure to be followed in the Treasury or Sub-Treasury.

20. When any officer of Government not specified in rule 12 requests that money-orders in his favour may be paid by book-transfer, a written requisition to that effect will be addressed by the treasury or sub-treasury officer to the Postmaster at the treasury or sub-treasury station.

Requisition for payment of money-orders by book-transfer

money-orders, and that they are all duly receipted by the Accountant, and in the case of money-orders for amounts exceeding Rs. 500 by the Treasury or Sub-Treasury Officer also.

Disposal of paid money-orders.

15. The paid money-orders received back from the Treasury or Sub-Treasury will be examined by the money-order clerk in the same way as other ordinary money-orders, and the total amount of the money-orders will be entered in the journal of money-orders paid by a single entry, thus:—As per G. M. O. list; Rs. A. P., and the money-order will be disposed of in the usual way. As the payees of official money-orders other than rent money-orders will furnish the remitters with departmental receipts, the acknowledgments other than those pertaining to rent money-orders, will not be returned by the Accountant for transmission to the remitters. The original and the triplicate lists will be kept with the journal of money-orders paid until the next list of ordinary money-orders paid is sent to the audit office when the corresponding (triplicate) list of official money-orders paid will also be sent, the paid money-orders being arranged in order and attached to the appropriate lists. The original lists will then be filed, a separate file of original lists being kept with each journal of money-orders paid, so that the dates of the journal and file of official money-order lists correspond.

Entries in accounts of post office.

16. The amount of the Treasury or Sub-Treasury voucher will be entered in the post-office accounts on the receipt side as drawn from the District or Sub-Treasury, as the case may be, and will be included in the sum entered on the payment side under the head "Amount of money-orders paid." In the case of a head office the amount will also appear in column 11 of the head office pass-book (A/c 8). All these entries must be made on the same date.

Procedure in respect of money-orders without object of remittance on coupons.

17. If it should happen that a money-order for any officer or local body named or indicated in rule 11 is received at the office of payment without the object of the remittance being entered on the coupon, the money-order will, as stated in rule 12, not be included in the day's list. The Postmaster will retain the money-order in deposit and make a reference to the office of issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the coupon, and the reply will be considered part of the coupon. The money-order will then be included

money-orders for amounts exceeding Rs. 500, the treasury or Sub-Treasury Officer also should sign and date the money-orders as payee. The Accountant will retain the coupons of rent money-orders, the coupons and acknowledgments of all other money-orders, the duplicate list or lists of money-orders (Form 2--G. M. O.) and the Treasury or Sub-Treasury voucher.

NOTE—In the case of rent money-orders the acknowledgments should not be cut off by the Accountant, but should be returned to the postman duly signed.

Entries in Treasury and Sub-Treasury accounts.

21. The Treasury or Sub-Treasury Officer will on the same day adjust the amount of the treasury or sub-treasury voucher by transfer, debiting the amount to the post-office and crediting the amounts of the several money-orders as shown in the list or lists and on the coupons to the appropriate departments or local bodies. If the amount of any money-order cannot for any reason be credited at once to the proper head of account, it should be entered in the body of the cash-book with such particulars as are available, and a reference should be at once made through the department concerned for further particulars, on receipt of which credit to the proper head should be effected in communication with the Accountant-General. In the case of telegraphic money-orders the reference should be made direct by post from the Treasury or Sub-Treasury.

In the case of Sub-Treasuries a note should be made in the "Remarks" column of the duplicate list showing on what account each money-order was sent as indicated on the coupon. This column will be blank when received from the post-office. The duplicate list or lists will be forwarded to the district Treasury with the Sub-Treasury "daily sheet."

Advice-list of money-orders.

22. To each department or local body in favour of which any money-order or money-orders have been received and credited, the Treasury or Sub-Treasury Officer will on the same day send an advice-list in the form (4—G.M.O.), together with the corresponding strips, consisting of the coupons, and acknowledgments, or if rent money-orders are concerned, together with the corresponding coupons. In the case of officers and local bodies to whom daily advice-lists are sent of other receipts on their accounts, the total amount of each money-order advice-list will be entered with a reference to the money-order advice-list) in the daily advice-list.

Duties of treasury officer.

21. On receipt of the list, money-orders and treasury or sub-treasury voucher (see rule 15), the treasury or sub-treasury officer will check and compare the documents. If there is any error, he will return all the documents to the post-office with a note of the error or errors. When the documents are correct, the treasury or sub-treasury officer will at once cut off the strip of each money-order containing the coupon and acknowledgment, sign and date the money-orders as payee, and return them to the postman. The treasury or sub-treasury officer will retain the strips, including the coupon and acknowledgment, the duplicate list of money-orders (Form 2—G. M. O.), and the treasury or sub-treasury voucher.

Entries in accounts.

22. The treasury or sub-treasury officer will on the same day adjust the amount of the treasury or sub-treasury voucher by transfer, debiting the amount to the post-office and crediting the amounts of the several money-orders as shown in the list and on the acknowledgments to the appropriate departments or local bodies. If the amount of any money-order cannot for any reason be credited at once to the proper head of account, it should be entered in the body of the cash-book with such particulars as are available, and a reference should be at once made through the department concerned for further particulars, on receipt of which credit to the proper head should be effected in communication with the Accountant-General.

In the case of sub-treasuries a note should be made in the "remarks" column of the duplicate list showing on what account each money-order was sent as indicated on the coupon. This column will be blank when received from the post-office. The duplicate list will be forwarded to the district treasury with the sub-treasury "daily sheet."

Advice list of money-orders.

23. To each department or local body in favour of which any money-order or money-orders have been received and credited, the treasury or sub-treasury officer will on the same day send an advice list in the form (Form 4—G. M. O.), together with the corresponding strips, consisting of the coupons and acknowledgments. In the case of officers and local bodies to whom daily advice lists are sent of other receipts on their accounts, the total amount of each money-order advice list will be entered (with a reference to the money-order advice list) in the daily advice list.

The treasury or sub-treasury officer will be responsible that the total of the amounts of the money-order advice lists is equal to the amount of the treasury or sub-treasury voucher received from the post-office, and debited to the Postal Department.

Money-order not to be refused

24. No money-order received from the post-office may be refused.

Part IV.

Procedure in the offices of the payees of the money-orders.

Request for payment of money-orders by book-transfer.

25. When any officer of Government, not separately specified in rule 12, desires that money-orders in his favour be paid by book-transfer, he will make a written request to that effect to the treasury or sub-treasury officer for communication to the Post-master.

Entries in registers and sending off receipts to remitters.

26. On receipt of an advice list (see rule 23) with the corresponding strips, consisting of the acknowledgments, the usual entries will be made in the prescribed registers, and the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is, or is not, entitled to use service stamps.

Receipts to be sent when.

27. The prescribed form of receipt should be sent to each remitter at latest on the first open day after the receipt of the advice list from the treasury or sub-treasury.

Remittances which do not tally with the accounts or specify the period for which made.

28. If the amount of a money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues or be dealt with in such other way as the rules of the department or local body may prescribe; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified, the amount should be credited on account of the period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

List of forms appertaining to money-orders, other than revenue money-orders, in favour of Government and local bodies.

Number of each form.	Name of each form.	Remarks.
1	2	3
1 G.M.O.	Income-tax money-order coupon ...	Loose form.
2 G.M.O.	List of ordinary official money-orders sent from post-office to treasury.	In triplicate. Loose form (to be used by all post-offices at head-quarters and subdivisions).
3 G.M.O.	Treasury return showing the total number of money-orders, other than revenue money-orders, received at the post-office.	Loose form (to be used by all post-offices at head-quarters).
4 G.M.O.	Advice list of money-orders received in the treasury.	Loose form (to be used by the treasury).

PART IV.

Procedure in the offices of the payees of the money-orders.

Request for payment of money-orders by book-transfer.

25. When any officer of Government, not separately specified in rule 12, desires that money-orders in his favour be paid by book-transfer, he will make a written request to that effect to the treasury or sub-treasury officer for communication to the Post-master.

Entries in registers and sending off receipts to remitters.

26. On receipt of an advice list (see rule 23) with the corresponding strips, consisting of the acknowledgments, the usual entries will be made in the prescribed registers, and the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is, or is not, entitled to use service stamps.

Receipts to be sent when.

27. The prescribed form of receipt should be sent to each remitter at latest on the first open day after the receipt of the advice list from the treasury or sub-treasury.

Remittances which do not tally with the accounts or specify the period for which made.

28. If the amount of a money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues or be dealt with in such other way as the rules of the department or local body may prescribe; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified, the amount should be credited on account of the period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

List of forms appertaining to money-orders, other than revenue money-orders, in favour of Government and local bodies.

PART IV.

Procedure in the Offices of the payees of the Money-orders.

Request for payment of money-orders by book transfer.

24. When any officer of Government, not separately specified in rule 11, desires that money-orders in his favour be paid by book transfer, he will make a written request to that effect to the Treasury or Sub-Treasury Officer for communication to the postmaster.

Entries in registers. Sending of receipts to remitter.

25. On receipt of an advice-list (see rule 22) with the corresponding coupons or strips of coupons and acknowledgments, the usual entries will be made in the prescribed registers, and in the case of all orders other than rent money-orders the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is or is not entitled to use service stamps.

Receipt where to be sent.

26. The prescribed form of receipt should be sent to each remitter at latest on the first open day after the receipt of the advice-list from the Treasury or Sub-Treasury.

Procedure in respect of remittances which do not tally with the accounts or specify the period for which made.

27. If the amount of a money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues, or be dealt with in such other way as the rules of the department or local body may prescribe; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified the amount should be credited on account of the period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

Form $\frac{1}{\text{G. M. O.}}$ INCOME TAX MONEY ORDER COUPON.

No. & date of M. O.
মনি অর্ডারের নং ও তারিখ

ইন্‌কাম ট্যাক্স মনি অর্ডার কুপন।

1. *Name of Assessee*

১। যিনি ট্যাক্স দেন তাঁহার নাম

2. *Father's name*

২। পিতার নাম

3. *Village*

৩। গ্রাম

4. *Thana*

৪। থানা

5. *Number of list K or notice L*

৫। লিষ্ট K কিম্বা নোটিস L এর নম্বর

6. *Sources of income*

৬। আয়ের উপায় সকল

7. *Amount of*
৭। কত টাকা দেওয়া হইল ... *Tax* ...
ট্যাক্স ...
Penalty ...
জরিমানা ...
Costs ...
খরচা ...

8 *Period for which paid*

৮। যে সময়ের জন্য ট্যাক্স দেওয়া হইল

9. *Date*

৯। তারিখ.

10. *Signature of the remitter*

১০। প্রেরকের সহি

FORM $\frac{1}{\text{G.M.O.}}$

[See Rule 7(*a*) above.]

INCOME-TAX MONEY-ORDER COUPON. No. and date of M.O.

মনি অর্ডারের নং ও তারিখ

ইন্‌কম ট্যাক্স মনি অর্ডারের কূপন।

1. *Name of Assessee*

১। যিনি ট্যাক্স দেন তাঁহার নাম

2. *Father's name*

২। পিতার নাম

3. *Village*

৩। গ্রাম

4. *Thana*

৪। থানা

5. *No. of list K or notice L*

৫। লিষ্ট K কিম্বা নোটিস L এর নম্বর

6. *Sources of income*

৬। আয়ের উপায় সকল

7. *Amount of*
   Tax
   ট্যাক্স
   Penalty
   জরিমানা
   Costs
   খরচা

৭। কত টাকা দেওয়া হইল

8. *Period for which paid*

৮। যে সময়ের জন্য ট্যাক্স দেওয়া হইল

9. *Date*

৯। তারিখ

10. *Signature of the remitter*

১০। প্রেরকের সহি

FORM 2 G.M.O.

ORIGINAL.

[See Rule 13 above.]

THIS LIST WILL BE FILED IN THE POST-OFFICE.

List of ordinary official Money-orders sent from ———— *Post-office to the* ———— *Treasury / Sub-Treasury* *on* ———— *190* .

Serial number.	POST-OFFICE OF ISSUE. (When the Post office of Issue is a branch office, the name of the Account office must be entered also in parenthesis).	Number of Money-order.	Date of Money-order.	Amount of Money-order.			REMARKS.
1	2	3	4	5			6
				Rs.	A.	P.	
	Total amount in figures and words						

Date Stamp of Post Office.

Signature of M. O. Clerk.

The ———— Money-orders detailed above for Rs. ———— have been paid by Treasury / Sub-Treasury voucher on ————

Signature of Postmaster.

FORM $\frac{2}{\text{G. M. O.}}$

For ——————————————————*Audit Office.*

ORIGINAL.

THIS LIST WILL BE FILED IN THE POST OFFICE.

List of Ordinary Official Money-orders sent from —————— *Post-office to the* $\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on* —————— *190* .

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of issue is a Branch Office, the name of the Account Office must be entered also in parentheses.)	Number of money-order.	Date of money-order.	Amount of money-order.			REMARKS.
1	2	3	4	5			6
				Rs.	A.	P.	
	Total amount in figures and words.						

Date stamp of Post-office.

Signature of M. O. Clerk.

The money-orders detailed above for Rs. —————— have been paid by $\frac{\text{Treasury}}{\text{Sub-Treasury}}$ voucher on ——————————— .

Signature of Postmaster.

FORM 2 G. M. O.

*For*_____*Audit Office.*

DUPLICATE.

THIS LIST WILL BE FILED IN THE TREASURY.

*List of Ordinary Official Money-orders sent from*_____*Post-office of the* Treasury / Sub-Treasury *on*_____*190* .

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of issue is a Branch Office, the name of the Account Office must be entered also in parentheses.)	Number of money-order.	Date of money-order.	Amount of money-order.			REMARKS.
1	2	3	4	5			6
				Rs.		P.	
	Total amount in figures and words.						

Date Stamp of Post-office.

Signature of M. O. Clerk.

The money-orders detailed above for Rs. _____ have been paid by Treasury / Sub-Treasury voucher on _____

Signature of Postmaster.

FORM 2/G.M.O.

DUPLICATE.

THIS LIST WILL BE FILED IN THE TREASURY.

List of ordinary official Money-orders sent from ———— Post-office to the ———— Treasury/Sub-Treasury on ———— 190 .

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of Issue is a branch office, the name of the Account office must be entered also in parenthesis.)	Number of Money-order.	Date of Money-order.	Amount of Money-order.			REMARKS
1	2	3	4	5			6
				Rs.	A.	P.	

Date Stamp of Post Office.

Total amount in figures and words

Signature of M. O. Clerk.

The ———— Money-orders detailed above for Rs. ———— have been paid by Treasury/Sub-Treasury voucher on ————

Signature of Postmaster.

FORM $\frac{2}{G.\ M.\ O.}$

TRIPLICATE.

THIS LIST WILL BE SENT TO THE COMPTROLLER.

List of ordinary official money-orders sent from _____ *Post-office to the* $\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on* _____ *190* .

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of Issue is a branch office, the name of the Account office must be entered also in parenthesis.)	Number of money-order.	Date of money-order.	Amount of money-order.			TO BE FILLED IN BY POST-OFFICE. Amount issued in current month.			Amount issued in previous month.		
1	2	3	4	5			6			7		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Total amount in figures and words ...												

Date Stamp of Post Office.

Signature of Postmaster.

FORM 2 G. M. O.

For _____ *Audit Office.*

TRIPLICATE.

THIS LIST WILL BE SENT TO THE AUDIT OFFICE.

List of Ordinary Money-orders sent from _____ *Post Office to the* _____ *Treasury / Sub-Treasury* *on* _____ *190* .

Serial number.	POST-OFFICE OF ISSUE. (When the Post office of issue is a Branch Office, the name of the Account Office must be entered also in parentheses.)	Number of money-order.	Date of money-order.	Amount of money-order.			REMARKS.
1	2	3	7	5			6
				Rs.	A.	P.	
	Total amount in figures and words						

Date Stamp of Post-office.

Signature of Postmaster.

FORM 3 G. M. O.

Return showing the total number of Money-orders other than rent and revenue money-orders for officers named 19 *ro indicated in rule 11 of the Official Money-order Rules received at* [ ] *Post office during the month of* _____ *190* .

	Total number of official money-orders	Total value of official money-orders.
(1) Remaining undisposed of at the close of the last month ...		
(2) Received during the month ...		
(3) Total to be accounted for ...		
(4) Paid by Treasury or Sub-Treasury vouchers ...		
(5) Finally treated as refused and returned to Offices of Issue for repayment to remitters ...		
(6) Remaining undisposed of at the close of the month ...		
(7) Total of items (4), (5) and (6) ...		
(8) Reasons for non-disposal of any money-orders entered against (6) ...		

NOTE—The entries in lines (3) and (7) should agree.

The _____ *190* .

_____ *Postmaster.*

[See Rule 19 above.]

FORM 3 G. M. O.

Return showing the total number of money-orders other than revenue money-orders for officers named or indicated in rule 12 of the Official Money-order Rules received at _____ *Post-office during the month of* _____ *190* .

	Total number of Official Money-orders.	Total value of Official Money-orders.
(1) Remaining undisposed of at the close of the last month ...		
(2) Received during the month ...		
(3) Total to be accounted for ...		
(4) Paid by Treasury or Sub-Treasury vouchers ...		
(5) Finally treated as refused and returned to Offices of Issue for payment to remitters ...		
(6) Remaining undisposed of at the close of the month ...		
(7) Total of items (4), (5) and (6) ...		
(8) Reason for non-disposal of any money-orders entered against (6) ...		

NOTE.—The entries in lines (3) and (7) should agree.

The _____ *190* .

_____ *Postmaster.*

Section II.—Rules relating to Rent Money-orders.

Part I.

The Form of Rent Money-order, vide Form $\frac{1}{Rent}$.

1. The rent money-order form is divided into four parts, viz :— Division of form.

(*a*) The money-order.
(*b*) The receipt. This is printed below the money-order, and will be retained by the Postal Department.
(*c*) The acknowledgment. This is the tenant's receipt.
(*d*) The coupon. This is the counterfoil or landlord's portion of the receipt.

2. Parts (*a*) and (*b*) require no description, as they are exactly like the corresponding portions of the ordinary inland money-order form. Part (*c*) is much larger than the acknowledgment of an ordinary money-order form. On one side of this part are printed headings to provide for the entry of full particulars of the remittance, and on the other side are spaces for the name and address of the remitter. Part (*d*) is the same size as the acknowledgment, and contains the same headings as part (*c*). On the back of part (*d*) are special instructions relating to rent money-orders. Its description.

3. This form is to be used for rent money-orders only, and for no other purpose. Its use.

4. Forms of rent money-order should be freely distributed among the rent-paying classes, and every facility should be given to tenants to obtain these forms. To be freely distributed.

5. Every Postmaster, Sub-Postmaster, and Branch Postmaster will be personally responsible that a sufficient supply of rent money-order forms is always available in his office. In case of emergency, supplies may be obtained by telegraph direct from the Stock Depôt. Divisional Superintendents and Inspectors, when visiting offices, will see that a sufficient supply of rent money-order forms is available, and mention the fact in their inspection reports. Supply of forms.

PART II.

Issue of Rent Money-orders.

6. Rent money-orders are issued from every head, sub and branch post-office in all districts in the Lower Provinces of Bengal in which the Bengal Tenancy Act is in force,* and such other districts as the Local Government may from time to time extend the provisions of the said Act under the rules which govern the issue of ordinary inland money-orders. The following rules contain additional instructions which relate specially to the issue of rent money-orders.

Districts in which rent money-orders are issued.

Burdwan.	24 Parganas.	Gaya.
Birbhum.	Nadia.	Malda.
Bankura.	Murshidabad.	Monghyr.
Midnapore.	Jessore.	Muzaffarpur.
Hooghly.	Khulna.	Noakhali.
Howrah.	Dacca.	Patna.
Rajshahi.	Mymensingh.	Puri.
Dinajpur.	Faridpur.	Purnea.
Jalpaiguri.	Backergunge.	Saran.
Rangpur.	Bhagalpur.	Shahabad.
Bogra.	Champaran.	Tippera.
Pabna.	Darbhanga.	Chittagong.

Limit of amount.

7. The rule prohibiting the inclusion of pies (fractions of an anna) in the amount of an ordinary money-order does not apply to rent money-orders, which may contain any fraction of an anna not less than one pie.

Note.—The sub-items which go to make up the *total* of the rent money-order may contain fractions of a pie.

Separate money-order for each tenure.

8. There must be a separate money-order for each tenure or holding. Rent for two tenures or holdings may not be sent by one money-order.

Office of issue to help remitter in making entries.

9. The office of issue, when requested to do so, will help the remitter to make the requisite entries, and, if necessary, will make entries for him in the form of rent money-order, but no fee or any gratification for this service may be demanded or accepted, either directly or indirectly, by any official of the Postal Department.

To whom and where payable.

10. Persons remitting money by rent money-orders should be informed that, unless they have received special instructions from the landlord on the subject, they should make the orders payable to the landlord, or to his agent, or to the manager (if one has been appointed), according as the rent has previously been paid to the landlord, or to his agent, or to a manager. The name of the payee must in each case be entered on the money-order. In the absence of special instructions from the landlord, a rent money-order should always be made payable at the place at which the tenant has previously paid rent. If the rent has previously been collected in the tenant's village by an agent whose office is not in the village, the money-order should be made

SLIP No. 50.

THE following revised rule should be *substituted* for Rule 6 Section II, Chapter VI, page 140:—

"6. Rent money-orders are issued from all head, sub and branch post offices, under the rules which govern the issue of ordinary inland money-orders provided they are prepared in the prescribed form and are payable in districts in the Lower Provinces of Bengal in which the Bengal Tenancy Act is in force,* or any other districts which the Local Government may, from time to time, extend the provisions of the said Act. The following rules contain additional instructions which relate specially to the issue of rent money-orders." 6-8-1904.

Burdwan.	Mymensingh.
Birbhum.	Faridpur.
Bankura.	Backergunge.
Midnapore.	Bhagalpur.
Hooghly.	Champaran.
Howrah.	Darbhanga.
Rajshahi.	Gaya.
Dinajpur.	Malda.
Jalpaiguri.	Monghyr.
Rangpur.	Muzaffarpur.
Bogra.	Noakhali.
Pabna.	Patna.
24-Parganas.	Puri.
Nadia.	Purnea.
Murshidabad.	Saran.
Jessore.	Shahabad.
Khulna.	Tippera.
Dacca.	Chittagong.

8. There must be a separate money-order for each tenure or holding. Rent for two tenures or holdings may not be sent by one money-order.

9. The office of issue, when requested to do so, will help the remitter to make the requisite entries, and, if necessary, will make entries for him in the form of rent money-order; but no fee for any gratification for this service may be demanded or accepted, either directly or indirectly, by any official of the Postal Depart-

Part V.

Disposal of Rent Money-order Acknowledgments.

Delivery of acknowledgments from head office,

23. The acknowledgments appertaining to paid rent money-orders will, if they are to be delivered from the head office of payment, be made over to the postmen at the next delivery and be dealt with as prescribed in rule 25. The acknowledgment portion of rent money-orders paid by sub and branch offices should not be cut off by the actual office of payment, but the paid money-orders should be forwarded, with the acknowledgments attached to them, to the head office of payment. It is not, therefore, necessary for sub and branch offices to keep the Form Rent 6 (Book of rent money-order acknowledgments returned).

and from branch offices.

24. Nor need branch offices keep the Form Rent 7 (Book of rent money-order acknowledgments delivered). The acknowledgments of all rent money-orders to be delivered from a branch office should in future be sent by the head office of payment to the Account office of the branch office. These acknowledgments should be detailed by the Account office in the special book of rent money-order acknowledgments delivered (Form Rent 7), and be forwarded by the Account office to the branch office entered on the reverse of the branch office daily account. The Branch Postmaster will note the numbers of the acknowledgments in the branch office journal, obtain the postman's signature against each entry, and then hand over the acknowledgments to the postman for delivery.

Entry in books and remitter's signature.

25. The postmen will enter the acknowledgments in detail in their books, and will obtain the remitter's signature or mark therein when delivering each acknowledgment.

Despatch at new addresses.

26. Acknowledgments appertaining to rent money-orders, the remitters of which have removed beyond the delivery range of the original office of issue, will be forwarded direct to the remitters at their new addresses (if known) enclosed in postal service registered covers.

Undelivered acknowledgments

27. Acknowledgments which cannot be delivered in consequence of the remitters not being found will be returned by the postman to the Postmaster or money-order clerk (as the case may be), who will sign for them in the postman's book or village postman's register.

to be kept in office of issue for six months,

28. Undelivered acknowledgments will be kept in the office of issue (if a head office) for a period of six months, and, if still unclaimed, will be forwarded, under a postal service registered cover, to the Postmaster-General.

22. In all other respects refused rent money-orders will be dealt with exactly like ordinary inland refused money-orders.

Part V.

Disposal of rent money-order acknowledgments.

N.B.—The rules in this part apply to all acknowledgments pertaining to rent money-orders whether paid in cash or by book transfer.

23. The acknowledgments appertaining to paid rent money-orders will, if they are to be delivered from the head office of payment, be made over to the postmen or village postmen at the next delivery and be dealt with as prescribed in rule 25. The acknowledgment portion of rent money-orders paid by sub- and branch offices should not be cut off by the actual office of payment, but the paid money-orders should be forwarded with the acknowledgments attached to them to the head office of payment. It is not, therefore, necessary for sub and branch offices to keep the form 'Rent 6' (book of rent money-order acknowledgments returned). This form should be maintained only in head offices, and acknowledgments to be delivered from any office other than the head office of payment should be sent to it in rent acknowledgment envelopes (Rent 8) duly entered in registered lists.

24. Head and sub-offices should keep the form 'Rent 7, (book of rent money-order acknowledgments delivered). The acknowledgments of all rent money-orders to be delivered from a branch office should be sent by the head office of payment to the account office of the branch office. These acknowledgments should be detailed by the account office in the special book of ent .money-order acknowledgments delivered (Form Rent 7), and be forwarded by the account office to the branch office entered on the reverse of the branch office daily account. The branch postmaster will note the numbers of the acknowledgments in the branch office journal, obtain the postman or village postman's signature against each entry, and then hand over the acknowledgments to the postman or village postman for delivery or deliver the acknowledgments himself in the case of offices in which the delivery work is performed by the branch postmaster.

25. The postman or village postman will enter the acknowledgments in detail in his book or register as the case may be and will obtain the remitter's signature or mark therein when delivering each acknowledgment.

List of forms appertaining to rent money-orders.

. of ch m.	Name of each form.	Remarks.
1	2	3
	Rent money-order ...	Loose form. Printed in black on white paper.
	Return of rent money-orders issued.	Loose form. To be supplied to all head and sub-offices which are authorized to issue rent money-orders.
	District return of rent money-orders issued.	Loose form. To be supplied to all head offices.
	Return of rent money-orders paid and refused.	Loose form. To be supplied to all head and sub-offices.
	District return of rent money-orders paid and refused.	Loose form. To be supplied to all head offices.
	Book of rent money-order acknowledgments returned.	Bound in books of 20 pages each. Supplied to all head offices which pay money-orders.
	Book of rent money-order acknowledgments delivered.	Bound in books of 20 pages each. Supplied to all head and sub-offices which issue money-orders, except those marked N. D. in the quarterly list of Indian Post-offices.
	Rent acknowledgment envelope.	To be used by all offices which pay money-orders. Printed in black ink on white paper.

1-7-1905.

29. In sub and branch offices undelivered acknowledgments, will be retained for a period of ten days, and, if still unclaimed, will be forwarded to the head office under a postal service registered cover. Such acknowledgments will be kept in the head office for a further period of six months, and, if still undelivered, will be forwarded, under a postal service registered cover, to the Postmaster-General.

and in sub and branch offices for ten days, and in head offices for six months,

30. A rent money-order acknowledgment received by the Postmaster-General under the provisions of the two preceding paragraphs will be kept by him for a period of three years from the last day of the agricultural year in which the money-order was issued, and, if not claimed within that period, will be destroyed.

and in Postmaster-General's office for three years.

31. Postmasters, Sub-Postmasters and Branch Postmastors of offices of issue will be responsible that acknowledgments are delivered to remitters of rent money-orders without any unnecessary delay and *free of charge*. It will be useful to make enquiries as to the punctual and free delivery of acknowledgments from tenants who may call at post-offices to have rent money-orders issued.

Delivery of acknowledgments.

32. It is ruled that void rent money-orders are to be dealt with in accordance with rules 602, 603 and 604 of the Post Office Manual, Vol. I, 6th Edition, and rules 467, 468 and 469 of the Post Office Manual, Vol. II, 4th Edition.

Void money-orders.

List of Forms appertaining to Rent Money-orders.

Number of each form.	Name of each form.	Remarks.
1	2	3
1 / Rent	Rent money-order ...	Loose form. Printed in black on white paper.
2 / Rent	Return of rent money-orders issued.	Loose form. To be supplied to all head and sub-offices, which are authorised to issue rent money-orders.
3 / Rent	District return of rent money-orders issued.	Loose form. To be supplied to all head offices.
4 / Rent	Return of rent money-orders paid and refused.	Loose form. To be supplied to all head and sub-offices.

List of Forms appertaining to Rent Money-orders—concluded.

Number of each form.	Name of each form.	Remarks.
1	2	3
5 Rent	District return of rent money-orders paid and refused.	Loose form. To be supplied to all head offices.
6 Rent	Book of rent money-order acknowledgments returned.	Bound in books of 20 pages each. Supplied to all head offices which pay money-orders.
7 Rent	Book of rent money-order acknowledgments delivered.	Bound in books of 20 pages each. Supplied to all head and sub-offices which issue money-orders, except those marked N. D. in the alphabetical list.
8 Rent	Rent acknowledgment envelope.	To be used by all offices which pay money-orders. Printed in black ink on white paper.

The Remitter will fill up all of this portion.

2. *Substitute* the form of the rent money-orders prescribed by Government Notification No. 847T.—R., dated the 22nd May 1905, for that in Section II, Chapter VI, pages 147-148 of the Board's Rules, 1902: —

* * * * *

M.-O. Name stamp _____

No. Rent *Date* _____ *19* .

To the Head Office / Sub-Office *at* _____

Rs. A. P.

For | | | | *(in words)* _____

Money-order Stamp of the H. O. or S. O. of issue.

[*To be filled up by Post Office*].

Signature of M.-O. Clerk or Sub-Postmaster. *Signature of issuing Postmaster.*

[*All the entries below this line to be filled up by the Remitter in English or Vernacular.*]

Amount of Order (in words). _____

Name and address of the Payee (in full). _____

Date Stamp of the last Sorting Office or Section.

O. M. O. Stamp.

Date _____ *19* . *Signature of Remitter.*

The Remitter will fill up all of this portion above the place for the Landlord's signature.

No. Rent.

ACKNOWLEDGMENT—(Tenant's receipt).

[*This part will be returned to the Remitter free through the Post-office.*]

Name of Landlord _____

" *of Estate* _____

" *of Recorded Tenant* _____

" *of Remitter* _____

Village in which tenure or holding is situated _____

Thana in which tenure or holding is situated _____

Total amount sent by this Money-order in figures and words ... *Rs.* *a.* *p.*

Details of amount sent.	For _____ (*in words*). Kist of year _____ (*In words & figures.*)		For _____ (*in words*). Kist of year _____ (*In words & figures.*)		For _____ (*in words*) Kist of year _____ (*In words & figures.*)	
	Principal.	Interest.	Principal.	Interest.	Principal.	Interest.
Rent ... ... Road and Public Works cesses ...						

Rent 1.

All the entries on this side to be filled up by the Post-office.

Paid Month | | *Stamp.*

RENT MONEY-ORDER.

Pay to the Payee named the sum specified on the reverse.

Cash-Paid Stamp | | *Signature of Paying Postmaster.*

Money-order Stamp of the H. O. or S. O. of Payment.

Received Payment of the sum specified on the reverse.

Date ——— 190 . *Signature of Payee (in ink).*

Paid by me Rs. ——— *As.* —— *Ps.* ——

Signature and designation of Official who paid the amount. *Signature of Witness (in ink).*

Name of Remitter ———

Address ———

Rent Money-Order Rules.

1. The remitter must enter his name and full address in this side in the place shown, and must also fill up the whole of the reverse side, except the part marked as to be filled up by the Post office.
2. The Rent Money-order system only applies to rents payable in cash.
3. The amount of a Rent Money-order may include rupees, annas and pies, but not a fraction of a pie.
4. There must be a separate Money-order for each tenure or holding. Rent for two tenures or holdings must not be sent by one Money-order.
5. In the absence of special instructions from the landlord, the remitter should make the Money-order payable at the place at which rent has previously been paid, and to the landlord himself or his agent, according as rent has previously been paid to the landlord or an agent.
6. The limit of amount of a Rent Money-order and the rates of commission are the same as for ordinary Money-orders.

SLIP No. 249.

Insert the following as rule 1A, section 1, Chapter VII, page 149 of the Board's Rules, 1902:—

1A. In order that the Commissioner may be in a position to decide whether any increase in an establishment is needed, or a reduction can be rightly enforced, it is necessary to compare the various establishments and the volume of work with which they have to deal in the several districts of his division. He should, therefore, cause to be prepared for each separate department of the officers who are subordinate to him a statement showing (*a*) the volume of work of the department, (*b*) the number of officers employed to do the work. In the preparation of this statement it is essential to make certain that the volume of work is compiled on a uniform basis in every district. Owing to the devices which are commonly adopted when a question arises about the adequacy of an establishment, a most careful scrutiny by Collectors and Commissioners of the data supplied and the methods adopted will be very necessary. From a comparison of the lists prepared under such safeguards it will be possible to arrive at a standard of outturn which may be applied with safety to demands for additional staff and may even justify a reduction in the existing staff in some districts. Proposals are rarely initiated by local officers for the reduction of establishment, and this is probably due to some extent to the absence of standards, or the culpable neglect of standards already prescribed. 9-3-1910.

SLIP No. 72.

Substitute the following for rule 3, Section 1, Chapter VII, pages 149 and 150 of the Board's Rules, 1902:—

Form of application for increased establishment.

All applications for any increase of establishment or for any additional allowances are to be submitted in the manner and forms prescribed by article 57 of the Civil Account Code, volume 1, 1899.

The necessity for the proposed increase should be fully explained in each case.

Commissioner should have the column "Present scale" verified in the Account Department before submission to the Board in cases in which there is any doubt as to the correctness of that scale, and in all cases the number and date of the orders sanctioning the present scale must be cited. 14-3-1905.

CHAPTER VII.

Miscellaneous.

Section I.—Applications for Establishments, &c.

Establishment must not be increased without sanction.

1. Arrangements involving any increase to, or change in, an establishment are never to be carried out without sanction previously obtained; or, in cases of emergency, without immediate report for sanction. Even the Local Government can only sanction any change in an establishment subject to report to the Government of India. Any local officer breaking this rule is personally liable for the consequences.

Condition of temporary appointment.

2. It must be made a condition of the appointment of any person on any temporary establishment sanctioned by the Board that three-fourths pay only shall be drawn during the period for which the establishment is entertained, and that the remainder can be claimed at the expiry of the sanctioned period, provided the work be then completed, or sufficient cause shown to the satisfaction of the Commissioner of the Division for the failure; otherwise the quarter pay will be forfeited to provide for the completion of the work by other persons.

Form of application for increased establishment.

3. All applications for any increase of establishment, or additional allowances, are to be submitted in the subjoined form, the necessity for the increase being fully explained:—

Order sanctioning present establishment.—Government of Department.		Office to which the proposition refers.	NATURE OF CHARGE.											
			Present scale.						Proposed scale.					
					Pay.						Pay.			
Number.	Date.		No.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	No.	Designation.	Minimum.	Increment.	Maximum.	Average cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Proposition.						Grounds of proposition.	Local Government's recommendation	Orders of the Government of India—		
Permanent.		Temporary.						Home Department.	Financial Department.	
Increase per month.	Decrease per month.	Increase per month.		Decrease per month.						
Amount.	Amount.	Period.	Amount.	Period.	Amount.			Remarks.	Remarks.	Orders.
16	17	18	19	20	21	22	23	24	25	26

Commissioners are to have the column "Present scale" verified in the Account Department before submission to the Board in cases in which there is any doubt as to the correctness of that scale, and in all cases the number and date of the orders sanctioning the present scale must be cited.

Comparative statement of work.

4. As a general rule, the statement of the present work, on an average of three years, as compared with the work ten years previously, should be appended, whenever the proposition is for a permanent increase to an established office.

Note of savings;

5. In submitting their detailed statements of establishments to the Accountant-General at the close of the year, officers are to annex a note showing those items of expenditure which, though sanctioned, have not been actually incurred.

and of discontinuance.

6. The date on which a temporary establishment is discontinued is always to be reported to the Accountant-General.

Personal allowances to cease on promotion.

7. Personal allowances are not to be continued when the officer receiving them is promoted to an office of which the salary is equal to, or exceeds, the amount received by the officer in his old office, including personal allowances.

Powers of Government to sanction.

8. In the Resolution No. 2679, dated the 31st August 1878, in the Financial Department, the Government of India issued the following rules to regulate the powers of Local Governments to sanction special additions to salaries, which are not authorised by any general or special orders of the Government of India:—

1. Unless in any particular case it be otherwise distinctly provided, the whole time of a public officer must be held to be paid for by the State, and he may be employed in any manner required by proper authority within his own branch of duty, without claim for additional remuneration, whether the services rendered are such as might ordinarily be paid for from the Imperial or Provincial revenues, or any local fund.

2. A local Government may, however, sanction an addition to the pay of any officer employed under its orders for the performance of any special duty outside the duties of his regular appointment, as a charge against any fund administered under the local Government, including Municipal or Port Trust Funds, or Wards' estates.

Provided that, without the previous sanction of the Government of India and Secretary of State, no such addition shall raise the total emoluments of any officer to more than Rs. 5,000 yearly.

3. A local Government may also sanction a grant to any officer from Provincial revenues as a bonus or *honorarium* for work done out of office hours and beyond the regular duties of his office, payment for which is a proper charge against those revenues.

4. A similar grant, under like conditions, may be made by a local Government from Imperial funds within a limit of Rs. 200 in each case, and on the understanding that no excess over the budget grant for the head of service concerned is caused thereby.

Slip No. 15.

The following should be added as rule 4A, in Section I, Chapter VII, page 150 of the Board's Rules, 1902 :—

4A. Applications for the renewal of sanction to temporary appointments and deputations or allowances, which would require a reference to the Secretary of State for India should be submitted in sufficient time to admit of their consideration, and to avoid the Secretary of State's sanction having to be anticipated.

Applications for renewal of sanction to be in time.

1-12-1902.

5. Remuneration shall not be given under these rules for superintending examinations rendered compulsory on persons belonging to the public service, but may be granted in the case of examinations of candidates for admission to the service, or where it has been specially authorised heretofore, or when the fees received from the persons examined meet the whole charge.

6. Excepting in the case of the examinations referred to in rule 5, these rules shall not be applicable to any officer whose pay exceeds Rs. 400 monthly.

7. In other cases not provided for by existing special orders, sanction of the Government of India should be obtained to the grant of remuneration in addition to the fixed pay of any public officer.

SECTION II—MALIKANA PAYMENTS.

Description of malikana.

1. Malikana is of two kinds—

Vide Chapter XII, pages 98—100 of Mr. D. J. McNeile's Memorandum on the Revenue Administration of the Lower Provinces of Bengal, 1873.

I.—Malikana, or proprietary allowance, granted for estates of which the settlement is not made with the proprietors. This is *fixed* for the term of the settlement,—(*a*) when tender of settlement is made to the proprietor, and his offer is not accepted, in which case the malikana is calculated on the amount of his offer; and (*b*) when tender of settlement is made to the proprietor, but the settlement is refused absolutely without any offer being made, in which case the net collections of the year immediately preceding form the basis of the calculation of the malikana. In both these cases also the amount of malikana is not dependent on collections. Malikana is *fluctuating*—(*c*) when settlement is not offered to the proprietor, the malikana being then calculated on the net collections of each year. (*Vide* section 5 of Regulation VII of 1822.)

II.—Malikana which was allowed to zamindars in virtue of their right as proprietors, in consequence of the settlement of their estates, or lands out of their estates, with others. The Bihar malikana falls under this class, and is a compensation *permanently* granted to proprietors,—(*a*) on account of the settlement of their estates with others, on their refusal; (*b*) for lands given out of their estates rent-free to others, by royal or other grants, which were never subsequently resumed; and (*c*) for such lands which were subsequently resumed and assessed to revenue by Government, and settled with the holders. It is of a pensionary nature, and does not depend on collections.

Malikana of the first class is payable for a term of years only, that is, during the currency of a settlement. In cases (*a*) and (*b*) the amount is fixed, while in case (*c*), it may vary from year to year. Malikana of the second class is permanent.

Register.

2. The payment of malikana due to proprietors during the currency of a settlement, whether the amount is fixed or dependent on net collections, will be made only in one instalment for the whole year. A record of recipients and of payment of such malikana will be maintained in the following register:—

This register will be in charge of a Deputy Collector, duty it will be to see that all entries are correctly made. amounts payable and the payments must be checked with g care. No claim to malikana, which is barred by limitation, shoul be entertained, unless the claimant can show good cause to the contrary. The onus must rest entirely upon him to make good his claim and account for the delay in applying for payment of malikana. No payment will be made without a special order of the Collector, or the officer in charge in his absence. The instructions at foot of the register must be carefully observed. They will not appear on every page, but one of the pages on which they are printed will be placed at the beginning of each register.

3. Permanent or pensionary malikana will be paid on permanent payable orders issued by th Collectors.

Permanent payable orders.

4. A register of recipients of permanent malikana be kept by each Collector in the follo form:—

Register.

Register of Recipients of Permanent Malikana.

Serial number.	Name and tauzi number of estate for which, or for lands of which, the malikana was granted.	Name, father's name and residence (thana and village) of the person entitled to the malikana.	Amount payable annually.	Cesses due from malikana for the year.	Mutation.				Remark
					Date of order sanctioning mutation.	Name substituted and serial number of the separate entry in this register.	Amount of malikana transferred.	Malikana, if any, remaining payable to person in column 3, and new serial number under which he is entered in this register.	
1	2	3	4	5	6	7	8	9	10

All malikana grants relating to the same estate (where there are more than one) should follow one another in the register, that is, the register should be written up estate by estate; and the same course should be followed whenever the register has to be rewritten at any future time. The register provides also for the recording of mutations, whether due to sale, gift, or inheritance. On a mutation occurring, the necessary particulars will be filled in in the mutation columns against the original item affected, and whether the whole or only a portion of such item is transferred, the original entry, will be scored through (*i.e.*, columns 1 to 4) by a line *in red-ink*, and entries of the transferred amount and of the balance, if any, of the original amount will be made at the end of the register in continuation of the last serial number

in the register. By thus recording changes a continuous and clear record of all items payable in a district will be maintained in the register. When malikana is payable to joint sharers, all their names will be entered in the register under a single number, and mutations of any of the names will not be accompanied by the entry of the new sharer's name under a separate number at the end of the register. The addition of such new and separate numbers is to be made only when the transfer is of a share to be held separately in future.

How to be kept.

5. The register will in the first instance be prepared under the personal supervision of a Deputy Collector, who will initial every item in token of his having satisfied himself that the malikana is payable. Every subsequent entry of a mutation and of a new serial number in continuation of the register will similarly be initialled by a Deputy Collector.

Roll of malikanadar.

6. For each item in this register a roll in the following form will be drawn up under the signature and seal of the Collector, and made over to the recipient, who will present it half-yearly for payment at the District Treasury on or about the 1st April and the 1st October respectively :—

Roll of Recipients of Permanent Malikana.

Serial number in the general register of recipients of permanent malikana.	Name of recipient.	Father's name.	Residence. — Thana and village.	Amount of annual malikana.	Half-yearly instalment.	Deduct half the cesses payable during the year.	Net amount payable half yearly.	Remarks.
1	2	3	4	5	6	7	8	9

In columns 5 and 6 the figures to be entered in words as well as figures.

Memo. of actual payments.

Date of payment.	For what period.	Amount paid.			Signature of the Treasury Officer.	Remarks.
		Rs.	A.	P.		

(To be printed on the back of the roll.)

Duplicate roll.

7. Duplicate copies of the rolls (which will contain two additional columns between 4 and 5 for identification, showing the height of and any marks borne by the recipient) will be prepared for record in the Treasury, and, when applications are made for payment, the Treasury Officer must satisfy himself of the validity of the claims by comparing both copies of the rolls in every case, and will then order payment, noting the fact in both rolls, in the memo. form on their reverse. When no space is left in this form to note the payments, fresh duplicate rolls should be prepared and given to the recipients under the Collector's seal and signature, care being taken to have the old rolls first returned by the recipients for cancellation.

Transfer of malikana.

8. Whenever any transfer of malikana by sale, gift, or inheritance occurs, the roll given to the old recipient must similarly be recalled and cancelled, a new roll being then drawn up and given to the transferee. If the transfer is of a portion only of the malikana, the old recipient must still be required to give up his roll for cancellation. A new roll for payment of the balance of the malikana retained by him will then be supplied to him, and a roll will be also given to the transferee for the share acquired by him. Care must be taken on no account to give a new roll for malikana until the old roll has been surrendered and cancelled.

Exemption of malikanadar from personal appearance.

9. A recipient of malikana specially exempted by the Local Government from personal appearance, a female malikanadar not accustomed to appear in public, or a male malikanadar who is unable to appear in consequence of bodily illness or infirmity, may receive his or her malikana upon his or her causing to be produced before the Treasury Officer a life certificate signed by a responsible officer of Government, or by some other well-known and trustworthy person.

Life certificate.

10. A recipient of malikana of any description who causes to be produced before the Treasury Officer a life certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or by a Chaplain, or any other gazetted officer of Government, is also exempted from personal appearance, and the malikana due to him can be paid to the presenter (provided the Treasury Officer has no doubt as to the latter's *bonâ fides*) of the bill, which should be accompanied by the life certificate above referred to, without requiring a formal power-of-attorney.

Precaution.

11. In all cases referred to above, the disbursing officer must take precautions to prevent imposition, and must, at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the recipient of malikana.

SLIP No. 121.

Insert the following as rule 3A in section III, Chapter VII, page 157:—

Government Circular No. 11 T. F., dated the 18th June 1906.

3A.—Expenditure on petty construction and repairs will be adjustable as contingent expenditure of the Civil Department concerned so long as it does not exceed Rs. 2,500. No work, the cost of which exceeds this limit, should be considered as coming within the category of "Petty construction and repairs". 1-8-1906.

(2) In rules 3, 5 and 6 of the same section *substitute* "Rs. 2,500" for "Rs. 1,000."

SLIP No. 55.

Add the following as Rule 8A, section III, Chapter VII, page 157:—

Erection of temporary settlement buildings and custody of settlement records before their final deposit in the Collectorate record-room.

8A. (*i*) All settlement records should be kept, except for temporary purposes, in buildings constructed of non-inflammable materials.

(*ii*) There should be no temporary settlement sheds or buildings of any kind constructed of inflammable materials or roofed with thatch, mats or other inflammable substance, within 100 yards of a settlement record-room, or, if in the direction from which the prevailing wind blows during the dry season, within 200 yards, thereof.

(*iii*) Settlement records should be kept in temporary settlement sheds only while the muharrirs are actually present at work, the records being taken by them from the settlement record-room to the temporary sheds every morning and being returned to it by them every evening. 4-9-1904.

For the heading "Section III—Public buildings and lands" in Chapter VII, page 157 of the Board's Rules, 1902, *substitute* "Section III—Part I—Public buildings and lands; *omit* rules 1. to 16 from that section and *insert* the following as Parts II to IV of the section :—

SECTION III.—PART II.—RESUMÉ SHOWING THE PROCEDURE LAID DOWN IN THE PUBLIC WORKS DEPARTMENT CODE IN CONNECTION WITH WORKS EXECUTED BY THE AGENCY OF THE PUBLIC WORES DEPARTMENT.

1. *Administrative approval.*—Administrative approval, prior to technical sanction being accorded, must be obtained* for works initiated by, or connected with, Departments other than the Public Works Department. Such approval is accorded either by Heads of† Departments and local authorities, or by the Government of India in the Administrative Department concerned, if beyond the powers of the former authorities. In the case of works the cost of which is likely to exceed Rs 5,000 a preliminary report and statement of probable cost should be submitted, accompanied by such general plans or sketches as may be necessary for the elucidation of the proposed work. For works which are estimated to cost Rs. 5,000 or less the preliminary report may be dispensed with and the detailed plans and estimates submitted for administrative approval by competent authority.

* Paragraph 6 of the Public Works Cess.

† Paragraph 649.

2. *Technical sanction.*—For all works, whether initiated by other Departments or by the Public Works Department, the next stage is what is termed final or technical sanction. It is a fundamental principle ‡ that no work shall be commended unless a detailed estimate has received the sanction of competent authority and proper working drawings and estimates have been prepared. Provision of funds (*vide* paragraph 5 below) and the preparation of detailed plans and estimates will be arranged for and carried out by the Executive Engineer of the Public Works Department. This done, the authority granted by a sanctioned estimate must always be looked upon § as strictly limited by the precise objects for which the estimate was intended to provide.

‡ Paragraphs 648 and 1922.

§ Paragraph 673.

3. *Revised estimate.*—Deviations from a scheme which result in any material alterations should be reported || by the Executive Engineer for the approval of the Superintending Engineer, and if they are of an important nature, the consent of the authority who technically sanctioned the original estimate should be obtained. Directly it becomes apparent that the estimate originally sanctioned is *likely* to be exceeded by more then 5 per cent. either from insufficiency of rates or from any other cause (except as Provided in the succeeding paragraph) an advice of the anticipated excess should be immediately submitted to the authority competent to sanction the excess expenditure,¶ followed promptly by the revised estimate. No delay is permitted in bringing the *probability* of an excess to notice and Executive Engineers are bound to report** the fact forthwith to the Superintending Engineer (P. W. D. Form No. 33). If, however, an excess occurs at such an advanced stage of the construction of the work as to render a revised estimate purposeless, the excess will be dealt with in the form of a completion report.†† It must, however, be borne in mind that any excess over a revised estimate sanctioned by the Government of India ‡‡ or the Secretary of State can be sanctioned by these authorities only.

|| Paragraph 783.

¶ Paragraphs 675, 676 and 1930.

** Paragraphs 275 and 1306.

†† Paragraph 678.

‡‡ Paragraph 1928-A.

4. *Supplementary estimate.*—Cognate to the revised estimate is the supplementary estimate. Any development of a project considered necessary while a work is in progress, and which cannot be considered fairly contingent on the work as originally sanctioned must be covered by a supplementary§§ estimate, accompanied by a full report of the circumstances which render it necessary. This estimate must be duly sanctioned prior to the supplementary works being commenced.

§§ Paragraph 674.

5. *Provision of funds.*—Funds for works, the estimates for which have been duly sanctioned, are provided in the Public Works Department and it is as essential a principle as technical

sanction that no work shall be commenced until funds have been specifically‖‖ allotted for it, and the expenditure should be limited by the allotment ¶¶ assigned as well as by the sanctioned estimate. In reference to works appertaining to, or initiated by, Departments other than the Public Works Department, Heads of such Departments are required to submit annually to the Local Government or Administration concerned a statement*** of *new works* which will be required during the ensuing year, but no work should be entered in this statement that has not been administratively † † † approved (*vide* paragraph 1 *ante*). For *works in progress* no ‡‡‡ statement is required as such works will have appeared in the statement of a previous year and the Local Government or Administration is already in possession of information to enable it to determine what provision is necessary.

‖‖ Paragraph 1923.

¶¶ Paragraph 1875.

*** Paragraph 1793.

† † † Paragraphs 1793 and 1830.

‡‡‡ Paragraph 1793.

6. *Audit.*—It is incumbent on Examiners of Accounts immediately to place under objection §§§ in periodical statements all items of irregular outlay, *i.e.* :—

§§§ Paragraphs 1434 *et seq.* and 1482 *et seq.*

(i) Expenditure incurred without estimate;

(ii) Expenditure incurred in excess of estimates;

(iii) Expenditure incurred without appropriation of funds;

(iv) Expenditure incurred in excess of the funds appropriated;

(v) Estimates which have not received the sanction of competent authority; and

(vi) Miscellaneous irregularities.

They are, moreover, required immediately to report,‖‖‖ by special letter, to the Local Government or Administration all instances of irregular expenditure which they consider to require immediate consideration and to furnish the Accountant-General in the Public Works Department with a copy of the report.

‖‖‖ Paragraph 1488.

7. *Summary.*—It will therefore be seen that the fundamental principles governing the execution of work by the Public Works Department are:—

(i) Accordance of administrative approval to works of other Departments;

(ii) Accordance of technical sanction to estimates for *all* works, either by an original, a revised, or a supplementary estimate;

¶¶¶ Paragraph 781.

(iii) Accordance of orders¶¶¶ for the commencement of work by competent authority;

(iv) Provision of funds;

and that these requirements*** must be duly complied with prior to the commencement of a work.

*** Paragraphs 1922 and 1923.

Section III.—Part III.—Provincial Public Works.

1. Under the orders now in force, Provincial public works are classed as (1) Major Works (estimated to cost over Rs. 5,000) and (2) Minor works (estimated to cost Rs. 5,000 or less). They are further classified as (*a*) works other than residences, and (*b*) residences of Government officials.

Revenue Department Resolution No. 2205, dated the 20th July 1909.

2. With regard to residences, the Board of Revenue and heads of departments (which term includes Commissioners of divisions) have not been empowered to give administrative approval in any case. They may, however, allot funds for such works from the grants annually placed at their disposal for minor works, subject to the limit of their power of sanction of minor works, and provided the estimate has been duly sanctioned by government.

3. So far as the Revenue Department of Government is concerned, the powers of civil officers to sanction expenditure on individual works required for its own departments or departments subordinate to it are as follows:—

	Rs.
Board of Revenue	5,000
Commissioners of divisions	5,000
Director of Land Records	2,500
Director of Agriculture	2,500
Collectors of districts and Deputy Commissioners.	500

Subject to these limits administrative approval to works, other than those connected with residences, should be given by the authority empowered, and funds should be provided, as the case

may be, out of the minor works grants of Commissioners of Divisions or out of sanctioned allotments in departmental budgets. Except where the work consists of petty construction or repair, estimated to cost not more than Rs. 2,500, and is to be carried out by civil officers, the requisite funds should be transferred to the Public Works Department budget in order that the expenditure may be adjusted and audited in the manner laid down in article 1779, Public Works Department Code, Volume II.

4. Proposals for major works and all proposals for residences should be submitted to Government, with rough plans and estimates, for administrative approval.

5. After the total grant for the ensuing financial year has been fixed by Government, each head of a department will be informed how much can be allotted to his department. He will then consult the Public Works Department direct as to the amount which can be spent during the year on the works selected by him from amongst the projects administratively approved by Government, and will thus frame his proposals for utilising the sum allotted to his department. He may also prepare a supplementary list of works (which have received administrative approval) for 25 per cent. in excess of his total allotment in view of more funds being available. These proposals should be submitted to Government as soon as possible for consideration and orders as to their inclusion in the budget of the Public Works Department.

6. For the purposes specified in the preceding paragraph the officers concerned should maintain two lists, viz. :—

I.—List of works administratively approved, in Form I appended. On the allotment of funds for any work it should be removed from the list.

II.—List of works considered desirable, but not administratively approved, in Form II appended. This should include, amongst others, works to which administrative approval has been refused by Government for want of funds.

7. Each list should be divided into two parts, (i) works other than residences, and (ii) residences, and the items should be arranged in order of urgency so as to keep the most urgent

near the top. In the column of remarks the necessity for the work and the reasons why it is considered urgent should be clearly stated. Each list should be kept corrected up to date and a copy of it should be submitted to Government not later than the end of December in each year. Any modifications subsequently found necessary should be at once intimated to Government in order that the consolidated lists maintained in the Secretariat may be kept up to date, and whenever any new project is submitted for approval, Government should be informed whereabouts on list I it should be placed.

FORM I.

Projects which have received the administrative approval of Government.

Serial number in order of urgency.	Locality.	NAME OF WORK.	Number and date of Government order granting administrative approval.	Amount of rough estimate.	Amount of detailed estimate.	REMARKS
1	2	3	4	5	6	7

FORM II.

Projects which are considered desirable but have not received the administrative approval of Government.

Serial number in order of urgency.	Locality.	NAME OF WORK.	Amount of rough estimate.	REMARKS.
1	2	3	4	5

8 On the requisition of the civil officer, the Executive Engineer, or the District Engineer will prepare detailed plans and estimates for works costing up to Rs. 5,000 each. But when the works are likely to exceed Rs. 5,000 in cost, a preliminary report and statement of probable cost, together with such general plans or sketches as may be necessary to elucidate the proposal should be submitted for the administrative approval of Government before the detailed estimate is prepared. When the total of the estimate is within Rs. 200, the Executive Engineer, in districts where works are carried out by the Public Works Department, will send the plan and estimate direct to the civil officer. When the estimate exceeds Rs. 200 (and in districts where District Boards carry out works for the Public Works Department, whatever the amount of the estimate may be), the plan and estimate will be sent by the Executive Engineer or District Engineer to the Superintending Engineer or Inspector of Works who, after scrutiny and, if necessary, revision, will forward them to the civil officers. Civil officers who have been given grants for minor works from the Public Works budget should record their sanctions on estimates which have been duly approved by the Public Works officers competent to deal with them in the following form:—

Paragraph 648 of Public Works Department Code.

"Estimate for sanctioned by for the sum of Rs. debitable to the allotment placed at his disposal by the Government of Bengal in No. , dated as below:—

	Rs.
Allotment available for the year ...	
Less sanctioned previously ...	
Amount of this sanctioned ..	
Balance of allotment still available ..	,,

The sanction should in all cases be intimated and the plans and estimate sent to the Superintending Engineer or Inspector of Works, and not to the Executive Engineer or District Engineer direct.

Civil officers who have not received any allotment for minor works should send the plans and estimates approved to the Superintending Engineer or Inspector of Works who will, if possible, sanction and allot from the grant at his disposal.

9. Commissioners and Heads of Departments should not call on Executive or District Engineers to prepare detailed estimates for works for the execution of which they are unable to find funds from the grants placed at their disposal.

10. For all major works, *i.e.*, works costing above Rs. 5,000 which exceed the limits of sanction of civil officers the administrative approval of the Local Government is required before detailed plans and estimates are prepared. The Executive Engineer or District Engineer will, on request by the civil officer, furnish a rough plan for, and approximate estimate of the cost of, the work proposed. These will in all cases be sent to the civil officer through the Superintending Engineer or Inspector of Works, who should state if he considers that the amount provided in the approximate estimate is fair for a work of the class proposed.

The civil officer should furnish the Executive Engineer or District Engineer with particulars as to the reasons for which the building is required and as to the accommodation which has to be provided, while the Executive Engineer or District Engineer should show that his plan will generally suit the civil officer's requirements, and he should give particulars as to the class of work which it is proposed to provide for and show on what information his estimate of cost is based.

On receipt of the rough plan and approximate estimate from the Superintending Engineer or Inspector of Works, the Civil Officer will submit them to the Government in the Department concerned. When administrative approval has been accorded, orders will issue in the Public Works Department to the Superintending Engineer or Inspector of Works for the preparation of the detailed plans and estimates.

11. When a scheme is submitted for approval, for which funds have not been allotted, the term "administrative approval" should be used for "administrative sanction"

Section III.—Part IV.—Imperial Public Works.

1. The Board are empowered to accord administrative approval to expenditure, on original works connected with buildings of the Imperial Customs and Salt Departments, up to a limit of Rs 2,500 as in the case of buildings belonging to the Opium Department.

2. Detailed plans and estimates for any Imperial Works which are beyond the powers of heads of Departments to sanction or administratively approve under the Public Works Department Code, should not be prepared by the Executive Engineer until the projects have received administrative approval in the Department concerned All rough plans and estimates for works estimated to cost over Rs. 10,000, or for works (whatever their estimated cost) connected with official residences, should be submitted for the Chief Engineer's scrutiny and approval before being sent on to the Head of Department.

Procedure for preparation of plans and estimates for Imperial works. Government order No. 488A., dated the 12th February 1907.

3. When a scheme is submitted for approval, for which funds have not been allotted, the term "administrative approval" should be used for "administrative sanction."

15-2-1910.

Part III.

Payment of rent money-orders.

15. Before a rent money-order is made over to the postman or payment, the money-order clerk or postmaster of the office of ayment will carefully examine the name or month and the year the kist entered in the coupon and acknowledgment, and satisfy imself they have been clearly entered and bear no marks of asure or correction.

16. If the examination prescribed in rule 15 shows any dis-epancy or alteration in the entries of the kists in the coupon id the acknowledgment, the money-order must not be paid the payee, but should be returned to the office of issue for

12. Both the registers now prescribed by rules 2 and 4 will be kept under the supervision of the Sarishtadar for daily reference. They will be in English.

Supervision of registers.

Section III.—Public Buildings and Lands.

1. Plans of all Government lands and buildings in a district are to be deposited in the Collector's office, duplicate copies being lodged in the office of the Chief Engineer when the premises are in the charge of the Department of Public Works, otherwise in that of the Board.

Plans to be made and kept.

2. A Register (No. 6) of all lands used for public purposes is to be kept up. Lands in the occupation of Municipalities, District Boards, and Local Boards should be entered in a separate volume to be called Register 6A.

Registers of lands.

3. Public buildings in the Revenue Department, permanent or temporary (*i.e.*, whether constructed of masonry or not), of which the cost is estimated to be less than Rs. 1,000, are to be constructed under the Collector's orders, funds being provided in his budget under the head "Petty constructions and repairs."

Buildings to be constructed by Collector.

4. Temporary buildings in the charge of District Officers are to be examined periodically to ascertain their condition and the probable necessity of repairs.

Temporary buildings to be examined.

5. All buildings of which the cost is estimated to be Rs. 1,000 or more are constructed by the Public Works Department and borne on the books of that department, the expenditure being estimated for in the budget of that department. The repairs of all buildings borne upon the books of the Public Works Department will be executed by that department, and the cost estimated in their budget.

Buildings to be constructed by Public Works Department.

6. If the Collector thinks it desirable that any *masonry* building, estimated to cost less than Rs. 1,000, should be constructed by the Public Works Department, he may report the matter for orders.

Special exception.

7. Petty repairs of buildings not on the books of the Public Works Department are to be executed by Collectors and charged in their contingent bills.

Repairs by Collector.

8. Thatched buildings may not be erected upon the premises surrounding any public buildings without a reference to the department in whose charge the building is.

Thatched buildings forbidden.

9. When it is proposed to enlarge cutcherries or other buildings for the accommodation of offices or courts other than those by which they are occupied, or to erect buildings near to other public buildings, the senior officers of the department occupying the existing buildings should countersign the plans, in token that there is no objection on their part to the proposed arrangement.

Senior officer to countersign plans.

SECTION IV.—RULES UNDER SECTIONS 10 AND 11 OF THE LAND IMPROVEMENT LOANS ACT, XIX OF 1883, AS AMENDED BY ACT XVIII OF 1899, ISSUED WITH THE NOTIFICATION OF THE GOVERNMENT OF BENGAL, NO. 931L.R., DATED THE 19TH FEBRUARY 1901.

Definition of Collector.

1. In these rules the word "Collector" means the Collector as defined by section 3 of the Act.

Powers of sanction.

2. Subject to the provisions of these rules, the Collector may sanction loans of sums not exceeding Rs. 1,000 each for purposes specified in the Act, provided that the district allotment be not exceeded without the sanction of the Commissioner of the Division. Any loan exceeding Rs. 1,000 requires the sanction of the Commissioner, and exceeding Rs. 5,000, the sanction of the Board. In such cases the Commissioner or the Board may call for such detailed plans and estimates, or for such professional opinion, as may seem necessary.

Applications,

3. Applications for loans may be presented to any Revenue Officer of, or above, the rank of a Kanungo or Sub-Deputy Collector for transmission to the Collector.

and form.

4 All applications shall be made in writing and as nearly as possible in the annexed Form A.

Local enquiry.

5. The Collector shall either make a local enquiry himself or shall cause one to be made by a Revenue Officer not below the rank of a Kanungo or Sub-Deputy Collector, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

Security.

6. (*a*) When the applicant's interest in the land to be improved is sufficient to cover the loan, no collateral security need be required.

(*b*) When the sureties are a body of village residents who bind themselves jointly and severally as provided in section 9 of the Act, their personal surety will generally be sufficient.

(*c*) In all cases not covered by clause (*a*) or clause (*b*) of this rule, immoveable property shall be hypothecated by the applicant as collateral security, provided that the sureties have executed a bond in the annexed Form D[A].

CORRECTION SLIPS FOR THE SECOND HALF OF APRIL 1909.

BOARD'S RULES, 1902.

SLIP No. 227.

Substitute the following rules under the Land Improvement and Agriculturists' Loans Acts *for* those inserted on pages 158 to 175 :—

NOTIFICATION.

No. 1627L.R.—The 23rd March 1909.—In exercise of the power conferred by section 10 of the Land Improvement Loans Act, 1883, the Lieutenant-Governor is pleased to make the following rules for Bengal (including the district of Sambalpur) as to the grant of loans under the Act.

II.—The following notifications are hereby cancelled, namely :—

No. 1285L.R., dated the 28th February 1908, published at pages 546-553 of Part I of the *Calcutta Gazette* of the 4th March 1908.

No. 2063L.R., dated the 7th April 1908, published at page 804 of Part I of the *Calcutta Gazette* of the 8th idem.

No. 2503L.R., dated the 15th July 1908, published at page 1305 of Part I of the *Calcutta Gazette* of the 22nd idem.

No. 2741L.R., dated the 24th July 1908, published at page 1358 of Part I of the *Calcutta Gazette* of the 29th idem.

No. 3143L.R., dated the 13th August 1908, published at page 1434, Part I of the *Calcutta Gazette* of the 19th idem,

No. 2286, dated the 26th May 1886, published at pages 86-91 of the *Central Provinces Gazette* of the 29th idem, so far as it relates to the District of Sambalpur.

F. W. DUKE,
Offg. Chief Secy. to the Govt. of Bengal.

RULES UNDER THE LAND IMPROVEMENT LOANS ACT, XIX OF 1883.

Powers of sanction.

1. (1) Subject to the provisions of these rules, and provided that the district allotment is not exceeded without the sanction of the Commissioner of the Division, Subdivisional Officers, and also Deputy Collectors specially empowered by the Collector with the approval of the Commissioner, may sanction loans of sums not exceeding Rs. 500 in each case, and the Collector may sanction loans up to Rs. 1,000 in each case, for purposes specified in the Act.

(2) Any loan exceeding Rs. 1,000 shall require the sanction of the Commissioner, and exceeding Rs. 5,000 the sanction of the Board; and the Commissioner or the Board, as the case may be, may call for such detailed plans and estimates, or for such professional opinion, as may seem necessary, before sanctioning any such loan.

Application to whom to be made.

2. Applications for loans may be presented to the Collector, or to any other Revenue Officer, not below the rank of a Kanungo, authorized in this behalf by the Collector.

3. (1) Application may be made orally or in writing.

Form of application.

(2) The officers authorized by rule 2 to receive applications shall keep with them, for free distribution, copies of the annexed Form A, and shall do their best to secure the presentation of all written applications as nearly as possible in that form, but shall not reject any such application that may be presented in any other form.

(3) If applications are received orally, they shall at once be reduced to writing by the officers authorized to receive them.

Local enquiry.

4. (1) A Revenue Officer receiving an application under rule 2 shall either make a local enquiry himself, or cause one to be made by another Revenue Officer not below the rank of a Kanungo, or by some reliable non-official agency if available, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

(2) A Kanungo shall be so employed only when a gazetted officer is not available.

(3) In addition to the procedure prescribed in this rule, a Revenue Officer receiving the application under rule 2 may, if he thinks fit, publish a notice under section 5 of the Act calling upon persons objecting to the loan to appear before the officer deputed to hold the local enquiry, at a time and place to be fixed in the notice, and to submit their objections.

(4) Such notice shall be published by being affixed to a prominent place in the village in which the land, to the improvement of which the loan is to be applied, is situated.

Submission of application with report of local enquiry.

5. If the Revenue Officer is not empowered by rule 1 to sanction the loan, he shall transmit the application with his report to the Collector or to the officer who ordered the enquiry, as the case may be, provided that, if the receiving or enquiring officer is subordinate to a Subdivisional Officer, he shall submit it to the Subdivisional Officer.

Delegation of functions.

6. The Local Government may, by general or special order empower any person to perform all or any of the functions of a Collector or of a Revenue Officer referred to in rules 2, 4 and 5.

Security.

7. In deciding whether the security offered is sufficient, the officer dealing with the application shall be guided by the following principles:—

(i) Where the amount of the loan does not exceed three-fourths of the value of the applicant's transferable interest in the land after the improvement has been made, no collateral security need be required.

(ii) Where the applicant's interest in the land is not sufficient of itself to guarantee the repayment of the loan,

further security shall be required, which may consist of transferable interests in other lands belonging to the applicant or to other persons willing to become his sureties, or of personal security.

(iii) Where a body of five or more co-villagers bind themselves jointly and severally as contemplated in section 9 of the Act, their personal security will generally be sufficient, and such officer may, if empowered by rule 1, at his discretion advance on such security an amount not exceeding five times the annual assessment of the land held by such villagers.

Procedure.

8. If the proposed improvement falls within section 4, sub-section (2), of the Act, and if the security offered is good and sufficient, the officer dealing with the application, or the Collector, when the application and report have been transmitted to him under rule 5, may on completion of the local enquiry, sanction the loan himself, if he has power by rule 1 to do so ; otherwise the Collector shall forward the application, with his report thereon, to the Commissioner for disposal.

Disbursement of loans on the spot.

9. Where the Revenue Officer, other than the Collector, has power under rule 1 to sanction the loan applied for, he may, as soon as the local enquiry is completed, and the particulars mentioned on the reverse of Form A are filled in, take the security required by rule 11, sanction the loan and, if so desired by the applicant, disburse it on the spot. Loans, or instalments of loans, sanctioned by the Collector or any higher authority may be disbursed in the village by Subdivisional Officers and Deputy Collectors empowered under rule 1, and by any reliable non-official agency where available.

Provided that disbursement on the spot may not in any case exceed Rs. 500 for a single item :

Provided also that, when any loan is payable in more than one instalment, the second or any subsequent instalment shall not be passed for payment by the sanctioning officer until he has had an enquiry made locally and satisfied himself that satisfactory progress is being made with the work for which the loan was sanctioned.

10. For the purpose of rule 9 the Revenue Officer may draw a lump sum at a time on an abstract bill, subject to the following restrictions:—

Drawing of money on abstract bills.

(*a*) No officer disbursing loans under the said rule shall be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government Treasury.

(*b*) In no case shall the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

(*c*) The disbursing officer shall take the receipts of the payees on the spot as soon as advances have been made, and shall certify at the foot of the detailed bill that the advances were duly sanctioned by him and paid in his presence.

(*d*) The Collector shall prescribe a money-limit for the amount which may be drawn on an abstract bill by each officer with due regard to the circumstances of each case.

Explanation to clause (*a*).—It is not intended that the money should actually be returned to the Treasury on each occasion. When preparing the detailed bill, the disbursing officer should show in it the unexpended balance of the advance as refunded. This balance will be deducted at the Treasury from the amount of the abstract bill submitted for a further advance.

11. (1) If the loan is sanctioned, the applicant must sign a certificate in the annexed Form B; and when the value of his interest in the land to be improved, or in the said land, together with any other land belonging to him which he may have hypothecated, is not sufficient to cover the loan, he must execute, or cause to be executed, a bond in the annexed Form C or D, as the case may be.

Certificate for grant of loan, and security bond.

(2) If the loan is granted to a body of villagers who make themselves jointly and severally liable, they shall, in addition to signing the certificate in Form B, sign a bond in the annexed Form E.

12. A copy of the certificate shall be given to the applicant, and, on presentation thereof, payment of the loan, or of any instalment of the loan may be made to him either at the district or the subdivisional treasury, or on the spot under rule 9.

Payment where to be made.

13. (1) In the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed.

Closure of loan, on failure to take instalment due.

(2) The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18, in modification of the certificate in Form B granted to the applicant when the loan was sanctioned.

ILLUSTRATION.—*A* applies for and obtains sanction to a loan of Rs. 1,000, payable to him in four instalments of Rs. 250 on the 1st January, the 1st April, the 1st July, and the 1st October 1908. In the certificate granted to him, the loan is declared to be repayable in half-yearly instalments beginning from the 1st October 1909. He takes only the first two instalments. The Collector may treat the loan as one of Rs. 500 completely paid on the 1st April 1908, and if he does so, he must draw up a revised certificate in Form B in which all the conditions of the repayment of the loan actually taken are to be recorded.

14. (1) The ordinary rate of interest on loans shall be one anna in the rupee, or $6\frac{1}{4}$ per cent. per annum.

Interest on loans.

(2) The Local Government may, for special reasons, and on special application through the Board of Revenue, sanction a loan at a lower rate of interest, or without interest.

(3) If any instalment of principal or of interest, or of consolidated principal and interest, is not paid when it falls due, the Collector shall charge interest on it at $6\frac{1}{4}$ per cent. per annum, from the date of its falling due to the date of payment:

Provided that, whenever the Collector is satisfied that the default is due to inability to pay, and that the levy of such interest would be productive of hardship, he may, with the sanction of the Commissioner, reduce or remit it.

(4) In charging penal interest on overdue instalments not suspended under rule 20, the same period of 15 days' grace shall be allowed as in the case of payments of cesses, and thereafter interest shall be charged on the total of the overdue instalment at the same rate as the interest on the loan.

15. (1) Interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable.

Interest for intervening period.

(2) The interest leviable in such cases shall be demanded in a lump sum on the date on which the first consolidated instalment of principal and interest is made payable.

16. (1) The repayment of the loan shall be made in accordance with the Table of Equated Repayments of *Takavi* Loans, prepared by the Accountant-General, Bengal, similar to the annexed Form F, which shows the amounts of equal yearly payments necessary to repay a loan advanced with interest at $6\frac{1}{4}$ per cent. per annum for any number of years from one to twenty.

Table of repayment.

(2) When the instalments are payable half-yearly, the sum to be paid each half-year shall be half the sum shown in the said Table for a yearly instalment.

17. (1) Repayment shall be by yearly or half-yearly instalments.

(2) The date of the first instalment shall be the time when profit begins to accrue, but shall in no case be later than two and a half years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually paid.

Repayment by instalments: date of first instalment.

18. The date of the last instalment shall not ordinarily be later than twenty years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually paid, the amount of the instalments being fixed, in cases in which such a principle is applicable, with reference to the annual profit expected to accrue from the improvement: Provided that the whole amount of the loan shall in all cases be repaid before expiry of the period for which the improvement is likely to be effective.

Date of last instalment, and principle on which instalments should be fixed.

19. The dates for repayment of instalments (annual or half-yearly) shall be fixed by the Collector, with the sanction of the Commissioner, for each thana of his district, with reference to the season when repayment can most easily be made.

Dat of repayment of instalments or of interest.

EXPLANATION.—The season at which repayment can most easily be made will ordinarily be the time when crops grown for sale are taken to market. In jute districts, for instance, it would probably be best to provide for repayment by one annual instalment in September, when the jute crop is sold, except in cases where the borrower himself prefers to pay in two yearly instalments.

20. (1) The realization of instalments or of interest may be suspended by the Collector on proof of failure of crops from causes beyond the borrower's control, or of other exceptional calamity rendering the payment of instalments unduly burdensome to him.

Suspension of instalments.

(2) The Collector shall report every such suspension to the Commissioner, who shall pass such orders on the case as may seem proper.

(3) No interest shall be charged for the period of suspension. The total amount to be repaid shall remain the same as before.

(4) The power of suspension of payments of instalments or of interest on loans which is conferred on the Collector by clause (1) of this rule may be exercised to the extent of Rs. 1,000 in any one case.

(5) Notwithstanding anything contained in clause (4) of this rule, in all cases where suspension of revenue or rent has been granted on a large scale over a wide area, a suspension of payment of instalments due during the period for which suspension of revenue or rent has been granted shall be made by the Collector without reference to any higher authority, and the effect of such suspension shall be to postpone for one instalment period at a time the payment of all remaining instalments due on the loan.

21. (1) The Collector shall, in no case without reference to the Commissioner, remit repayment of a loan; and he may recommend remission only in cases where a work fails from causes beyond the borrower's control and where recovery of the loan in full would occasion serious hardship.

Remission of loan.

(2) Remission may be sanctioned by the Commissioner up to the amount of loan a Collector may sanction, and by the Board up to the amount a Commissioner may sanction. Larger remissions require the sanction of the Local Government.

Inspection of work.

22. The Collector shall make provision for the inspection, from time to time, of all works undertaken under the Act. In all cases the works shall, if possible, be inspected within one month from the expiration of the time within which completion is directed in the certificate Form B.

Misapplication of loan.

23. (1) If at any time it is proved to the satisfaction of the Collector that any part of a loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue Authorities, proceed to recover the whole amount of the loan with such interest as may have become due thereon.

(2) Before determining to take action under clause (1) of this rule, the Collector shall take into consideration the expense of supervision, even when that may have been supplied by the debtor himself.

Returns, registers and accounts.

24. The Board of Revenue shall regulate the forms of all returns, registers and accounts relating to loans under the Act.

Supplementary Rules having effect only in temporarily settled Estates.

Reclamation of waste land.

25. When land is reclaimed from waste and brought under cultivation by means of a loan granted under the Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land-revenue on the land until after the expiration of a period of three years, reckoned from the beginning of the harvest first reaped after such reclamation was effected.

Improvement by irrigation.

26. When land assessed at unirrigated rates is improved by irrigation by means of a loan granted under the Act, the increase in value derived from

the improvement shall not be taken into account in revising the assessment of land revenue on the land—

(*a*) if the irrigation is provided by the construction of a new masonry well, until after the expiration of twenty years, reckoned from the beginning of the harvest first reaped after such improvement was effected;

(*b*) if the irrigation is provided by the construction of a distributary from a canal, until after the expiration of a period of five years, reckoned as in clause (*a*) of this rule directed; or

(*c*) if the irrigation is provided by any means other than those hereinbefore in clauses (*a*) and (*b*) specified, until after the expiration of a period of ten years, reckoned as in clause (*a*) of this rule directed.

Loans combined with free grants.

27. (1) For the purpose of carrying out any irrigation work or protective work, such as a private tank or embankment—

(*a*) which is likely either to lead ultimately to an increase in the land revenue, or to be necessary to secure the land revenue already assessed, and

(*b*) which is beyond the capacity of the people to be benefited thereby to carry out without assistance in money,

loans may be granted to a landowner, sufficient to pay for a portion of the cost of the work, a free grant being made of the remainder of the cost, the proportion of the free grant to the total cost depending on the property of the applicant and the marginal profit from the work.

Provided that, without the sanction of the Board of Revenue, which shall only be accorded in special cases, the maximum amount of the free grant shall not exceed half the said total cost or Rs. 500, whichever may be less:

Provided also that the work be carried out to the satisfaction of the Collector.

(2) Should the amount of any loan made under clause (1), or any part thereof, be misapplied, or be spent otherwise than in accordance with the conditions on which the loan was made, the

whole amount of the loan shall be recoverable as arrears of land revenue under section 7 of the Act.

(3) In dealing with loans and free grants under this rule, the procedure prescribed in rules 1 to 23 shall, *mutatis mutandis*, be followed:

Provided that the payment of any such free grant shall be deferred until the agreement in Form B has been registered by the grantee under the Indian Registration Act, 1877.

(4) The amount of any free grant made under this rule shall not be included in the loan accounts, but shall be shown in a separate account, and debited to "43—Minor Works."

Saving.

Loans in special cases.

28. Nothing in these rules shall be deemed to affect any power of the Board of Revenue or the Local Government to grant, in special cases, loans under the Act on terms other than those hereinbefore prescribed or to affect the terms of any special agreement under which any loan under the Act has been, or may hereafter be granted, or the terms of any unexpired settlement.

FORM A.

(See Rules 3, 4 and 9.)

Form of Application.

Name, father's name, residence, etc., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consists of immoveable property, such property is free from encumbrances, and, if not, the nature and extent of the encumbrances, and, if registered, the number and date of the registered deed and the name of the registry office.	Nature of proposed improvement.	Situation of the land to be improved. Reference to the Khatian number in the record-of-rights (if any) in which the lands are contained shall be given.	Applicant's rights in the land.	Proposed dates of repayment.
1	2	3	4	5	6	7

Applicant's signature.

$\frac{\text{I}}{\text{we}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above application are true to $\frac{\text{my}}{\text{our}}$ knowledge, except as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature of Applicant.

Note.—*Column 3.*—The Enquiring Officer should, so far as may be possible, enquire into the statements made as to encumbrances, and record the result of his enquiries on the reverse of this Form.

[Reverse of Form A.]

Particulars to be filled in by the Enquiring Officer.

I.—Mahal, field number, area of land to be improved ...

II.—Status of applicant, *i.e.*, proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord objects.

III.—Security—

(i) If the land itself, the nature and value of the applicant's interest in it, and the nature and extent of encumbrances, if any.

(ii) If personal, the names and status of the co-sureties ... ...

(iii) If property other than the land itself, its nature, value, and nature and extent of pre-existing encumbrances, if any.

IV.—The improvement—

(i) Its estimated utility and value ... ...

(ii) Objections, if any, of third parties ...

(iii) Probable date on which it will begin to yield profit ... ...

V.—Repayment—

(i) Suitable date for first instalment, with reference to clause IV (iii) ... ...

(ii) Proposed instalments and period of repayment . ...

VI.—Date on which the loan or any instalment thereof should be received by the applicant.

Recommendations of the Enquiring Officer.

N.B.—Where a record-of-rights has been prepared, a reference should be made that record in order to ascertain the interest of the applicant, or that of his collateral surety, in the land which it is proposed to pledge.

FORM B.

(See Rules 11, 13, 22 and 27.)

Certificate granted under the Land Improvement Loans Act, 1883, and the rules made thereunder.

To , son of , of

On production of this certificate the aforesaid is entitled to receive from Government, in the district of , the following sums, on the dates noted against each, as a loan to be expended on (here describe clearly the nature of the improvement) the land specified in the margin.

Date.	Amount.
"	"

2. The conditions relating to the making and repayment of this loan are as follow:—

(*a*) That it, with the interest thereon, shall be payable on the dates and by the amount specified below:—

Date.	Amount (*Principal and interest*).
"	"

(*b*) That, in the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18, in modification of this certificate.

(*c*) That interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum on the

date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That the loan shall be applied solely to the purpose specified above; and that, if at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may proceed to recover the whole amount of the loan with such interest as may have become due thereon.

when needed.

(*e*) That, unless (here enter any conditions as to the period or periods appointed for completing the work) the work has been completed by (date) or any extension of the said date granted by the Collector, the loan shall be held to have been misapplied.

(*f*) That, for the repayment of the loan with any interest due on the same, the immoveable property specified in the margin is hypothecated to Government.

(*g*) That, if any instalment is not paid on the due date the whole amount of the loan shall be deemed to have become due.

(*h*) That, if it be proved to the satisfaction of the Collector that the statements made by the aforesaid in his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing, and thereupon the whole of such loan, with such interest as may become due thereon, shall forthwith become due and payable.

(*i*) (*Where a loan and a free grant are made under rule 27.*)—That, if the work be not carried out to the satisfaction of the Collector, the amount given as a free grant shall be repaid, and shall be recoverable under the provisions of the Public Demands Recovery Act, 1895.

Signature of Collector, Subdivisional Officer, or Deputy Collector.

I understand and agree to the aforesaid terms and conditions.

Signature of Certificate-holder.

Received contents.

Signature of the payee (the payee should affix a one-anna stamp if the loan exceeds Rs. 20).

N.B.—(1) Both the land to be improved and all the immoveable property hypothecated as collateral security, whether by the borrower himself or by a surety or sureties, should be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

(2) In the description of the immoveable property to be given in the margin of clause (*f*), paragraph 2 above, it shall be stated if the property is free from encumbrances, and if not, what are the nature and extent of the encumbrances.

FORM C.

(See Rule 11.)

Security Bond to be used when Applicant gives Personal Security.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act 1883 and the rules made thereunder in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government: We hereby agree that if the said shall fail to comply with the terms on which the loan has been granted either by misapplying the same or by failing to pay any instalment on the date fixed for its payment or any interest that may be due, we will be jointly and severally liable to Government for such sum not exceeding as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

FORM D.

(See Rule 11.)

Hypothecation Bond to be used when immoveable property is proffered by Collateral Surety.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act 1883 and the rules made thereunder in

virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government; and whereas security for the due application of the loan and for the punctual repayment of the same according to the terms of the certificate is demanded from him; I/we hereby mortgage to Government the immoveable property mentioned in the schedule below as a collateral security and agree that if he fails to comply with the terms on which the loan has been granted either by misapplying the same or by failing to pay any instalment on the date fixed for its payment or any interest that may be due it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which in consequence of 's failure to comply with the conditions of the certificate may be due to Government.

SCHEDULE.

I/we declare that the statements made by me/us in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by me/us as security for the repayment of the loan granted to are true to my/our knowledge, save as to matters stated on information and belief and as to these I/we believe the same to be true.

N.B.—In describing the immoveable property to be mentioned in the schedule above it shall be stated whether the property is free from encumbrances, and, if not, what are the nature and extent of the encumbrances.

FORM E.

(SEE RULE 11.)

Bond to be executed by villagers as security for a loan granted to them.

WE the undersigned persons as set forth in the schedule below do hereby execute this joint and several bond and do agree and will be firmly bound by the terms and conditions hereinafter mentioned.

WHEREAS we have on received from the Collector of a certificate dated the under the Land Improvement Loans Act 1883 and the rules made thereunder in virtue of which we are entitled to receive the sum of Rs. as a loan from Government: We do hereby agree (1) that all and every one of us and our heirs

and representatives and the heirs and representatives of each of us shall be jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof; (2) that the conditions set forth in the abovementioned certificate will be binding on us and on our heirs and representatives and on the heirs and representatives of each one of us jointly and severally; and (3) that in case of default in repaying the said loan or any portion thereof the Government will have the right and power to realize the whole and every part of the money payable from the person and property whether moveable or immoveable and whether mentioned in the said certificate or not of all and of everyone of us and of all and each of our heirs and representatives and the heirs and representatives of each one of us jointly and severally in accordance with the said Act and rules and in conformity with the terms and conditions of the said certificate.

Signed—

By caste , son of resident of

2, etc.

3, etc.

4, etc.

Witnesses.

FORM F.

(See Rule 16.)

Table showing repayment of Loans under the Land Improvement Loans Act, 1883. Interest 6¼ per cent. per annum: period of grace 2½ years.

Equated yearly payments.

Amount of Loan.	Years.									
	1	2	3	4	5	6	7	8	9	10
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	58 3	30 0	20 9	15 14	13 2	11 4	9 14	8 15	8 2	7 9
100	116 7	60 0	41 3	31 13	26 3	22 7	19 13	17 13	16 4	15 1
200	232 13	119 15	82 6	63 10	52 6	44 15	39 10	35 10	32 9	30 2
300	349 4	179 15	123 9	95 6	78 9	67 6	59 6	53 7	48 13	45 3
400	465 11	239 14	164 12	127 3	104 12	89 13	79 3	71 4	65 2	60 4
500	582 1	299 14	205 15	159 0	130 15	112 4	99 0	89 1	81 6	75 5
600	698 8	359 13	247 1	190 13	157 2	134 12	118 13	106 15	97 11	90 6
700	814 15	419 13	288 4	222 10	183 5	157 3	138 10	124 12	113 15	105 7
800	931 6	479 13	329 7	254 6	209 8	179 10	158 6	142 9	130 4	120 8
900	1,047 12	539 12	370 10	286 3	235 11	202 2	178 3	160 6	146 8	135 9
1,000	1,164 3	599 12	411 13	318 0	261 14	224 9	198 0	178 3	162 13	150 10

Amount of Loan.	Years.									
	11	12	13	14	15	16	17	18	19	20
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	7 1	6 10	6 4	5 15	5 12	5 8	5 5	5 2	5 0	4 14
100	14 1	13 4	12 9	11 15	11 7	11 0	10 10	10 5	10 0	9 12
200	28 2	26 8	25 2	23 15	22 15	22 1	21 5	20 10	20 0	19 8
300	42 3	39 12	37 11	35 14	34 6	33 1	31 15	30 15	30 1	29 4
400	56 4	53 0	50 4	47 14	45 14	44 2	42 9	41 4	40 1	39 0
500	76 5	66 4	62 13	59 13	57 5	55 2	53 3	51 9	50 1	48 12
600	84 7	79 8	75 5	71 13	68 13	66 3	63 14	61 14	60 1	58 8
700	98 8	92 12	87 14	83 12	80 4	77 3	74 8	72 3	70 1	68 4
800	112 9	106 0	100 7	95 12	91 12	88 4	85 2	82 8	80 2	78 0
900	126 10	119 4	113 0	107 11	103 3	99 4	95 13	92 13	90 2	87 12
1,000	140 11	132 8	125 9	119 11	114 11	110 5	106 7	103 2	100 2	97 8

will allot to each Division such amount as may, with reference

NOTIFICATION.

No. 1628L.R.—The 23rd March 1909.—In exercise of the power conferred by section 10 of the Land Improvement Loans Act, 1883, the Lieutenant-Governor is pleased to make the following rules for Bengal (including the district of Sambalpur), in supersession of those in section 152, pages 45-48, of the Bengal Famine Code (Revised Edition of 1905), as to the grant of loans under that Act to proprietors and occupants of land, in tracts which may from time to time be affected by distress, for the purpose of constructing tanks and executing other works in their own villages and giving employment to labourers thereon.

II. The following notifications are hereby cancelled, namely:—

No. 1286L.R., dated the 28th February 1908, published at pages 554-560 of Part I of the *Calcutta Gazette* of the 4th March 1908.

No. 1317T.R., dated the 24th June 1908, published at page 1194 of Part I of the *Calcutta Gazette* of the 1st July 1908.

No. 3545L.R., dated the 4th September 1908, published at page 1526 of Part I of the *Calcutta Gazette* of the 9th idem.

F. W. DUKE,

Offg. Chief Secy to the Govt. of Bengal.

SPECIAL RULES UNDER THE LAND IMPROVEMENT LOANS ACT, XIX OF 1883, FOR TRACTS AFFECTED BY DISTRESS.

Application of rules.

1. These rules shall have effect in such tracts as may from time to time be declared by the Local Government to be affected by distress.

Allotment of funds.

2. (1) On the first warnings of distress, the Local Government will call upon the Board of Revenue to submit estimates of sums required for advances under the Land Improvement Loans Act, 1883, and

will allot to each Division such amount as may, with reference to local conditions and the district programmes of village relief works, seem to be necessary.

(2) Commissioners may divide the sums so allotted among the districts of their Divisions at their discretion, and may transfer assignments from one district to another; but the total expenditure within the Division must be kept within the amount assigned.

(3) If a Collector considers the allotment assigned to his district to be insufficient, he shall report the fact and his requirements to the Commissioner, who shall, if possible, arrange for a transfer from another district, or report the matter, through the Board of Revenue, to the Local Government for orders.

Loans combined with free grants.

3. (1) In distressed areas loans may be made for land improvements which will afford employment to the poor, with the assistance of free grants-in-aid from famine funds.

(2) The general proportion of the free grant-in-aid to the total expenditure will be fixed for each Division by the Local Government.

(3) The proportion in individual cases or classes of cases shall be fixed by the Collector, but the previous sanction of the Commissioner must be obtained if that proportion varies by more than 25 per cent. from the average proportion fixed for the Division.

(4) Should the amount of any loan made under this rule, or any part thereof, be mis-applied, or spent otherwise than in accordance with the conditions on which the loan was made, the whole amount of the loan shall be recoverable as arrears of land revenue under section 7 of the Act.

(5) The payment of any free grant made under this rule shall be deferred until the agreement in Form D—II(*a*) has been registered by the grantee under the Indian Registration Act, 1877.

(6) The amount of any free grant made under this rule shall not be included in the loan accounts, but shall be shown in a separate account, and debited to "33—Famine Relief."

4. (1) Subject to the provisions of these rules, and provided that the district allotment is not exceeded Subdivisional Officers and Famine Relief Charge Superintendents, and also Deputy Collectors specially empowered by the Collector with the approval of the Commissioner of the Division, may sanction loans (including free grants-in-aid at the proportion fixed under rule 3) not exceeding Rs. 1,000 in each case, and the Collector may sanction such loans up to Rs. 5,000 in each case.

Powers of sanction.

(2) Loans exceeding Rs. 5,000 shall require the sanction of the Commissioner, and loans exceeding Rs. 10,000 the sanction of the Board; and the Commissioner or the Board, as the case may be, may call for such detailed plans and estimates or for such professional opinion on the project proposed as may seem necessary before sanctioning any such loans.

5. (1) Applications for loans may be made orally or in writing to the Famine Relief Circle Office or Charge Superintendent, or to any Revenue Officer not below the rank of a Kanungo.

Applications for loans.

(2) The officers authorised by clause (1) of this rule to receive applications shall keep with them, for free distribution, copies of the annexed Form D—I, and shall do their best to secure the presentation of all written applications as nearly as possible in that form, but shall not reject any such application that may be presented in any other Forms.

(3) If applications are received orally, they shall at once be reduced to writing by the officer authorised to receive them.

6. (1) An officer receiving an application under rule 5 shall either make a local enquiry himself, or cause one to be made by a Famine Relief Officer not below the rank of a Circle Officer, or by a Revenue Officer not below the rank of a Kanungo, or by some reliable non-official agency if available, for the purpose of ascertaining the particulars mentioned on the reverse of Form D-I.

Local enquiry.

(2) A Kanungo or a Circle Officer shall be so employed only when a gazetted officer is not available.

(3) In addition to the procedure prescribed in this rule, an officer receiving application under rule 5 may, if he thinks fit, publish a notice under section 5 of the Act calling upon persons objecting to the loan to appear before the officer deputed to hold the local enquiry at a time and place to be fixed in the notice, and to submit their objections.

(4) Such notice shall be published by being affixed to a prominent place in the village in which the land, to the improvement of which the loan is to be applied, is situated.

Submission of application with report of local enquiry.

7. If the Famine Relief Officer or the Revenue Officer is not empowered by rule 4 to sanction the loan, he shall transmit the application with his report to the Collector or the officer who ordered the enquiry, as the case may be, provided that, if the receiving or enquiring officer is subordinate to a Famine Relief Charge Superintendent or to a Sub-divisional Officer he shall submit the application to his immediate superior.

Security

8. In deciding whether the security offered is sufficient, the officer dealing with the application shall be guided by the following principles:—

(i) Where the amount of the loan does not exceed three-fourths of the value of the applicant's transferable interest in the land after the improvement has been made, no collateral security need be required.

(ii) Where the applicant's interest in the land is not sufficient of itself to guarantee the re-payment of the loan, further security shall be required, which may consist of transferable interests in other lands belonging to the applicant or to other persons willing to become his sureties, or of personal security.

(iii) Where a body of five or more co-villagers bind themselves jointly and severally as contemplated in section 9 of the Act, their personal security will generally be sufficient; and such officer may, if empowered by rule 4, at his discretion advance on such security an amount not exceeding five times the annual assessment of the land held by such villagers.

9. (1) Where any application submitted refers to a project already entered in the district programme of village relief-works, the information given in the programme and in any plans that may have been prepared for the work may be referred to in dealing with such application.

Principles to be observed in determining the amount to be advanced.

(2) In determining the amount of the loan in such cases, the officer dealing with the application shall follow the estimates of cost of the works as given in the said programme. For other works the rate shall not exceed the ordinary local rate by more than 25 per cent.

10. If the proposed work be approved by the enquiring officer, and if the security offered be good and sufficient, he may, on completion of the local enquiry, sanction the loan himself if empowered by rule 4 to do so; otherwise he shall forward the application with his report for orders under rule 7.

Procedure.

11. If the loan is sanctioned in the village by an officer other than the Collector, the sanctioning officer, after filling in the particulars mentioned on the reverse of Form D—I, and taking the security required by rule 13 may, if so desired by the applicant, disburse the loan on the spot. Loans or instalments of loans sanctioned by the Collector or any higher authority may also be disbursed in the village by Subdivisional Officers and Famine Relief Charge Superintendents and by Deputy Collectors empowered under rule 4, and by any reliable non-official agency, where available.

Disbursement of loans on the spot.

Provided that, when any loan is payable in more than one instalment, the second or any subsequent instalment shall not be paid by the disbursing officer, except as provided in rule 16.

12. For the purpose of rule 11, the officer concerned may draw a lump sum at a time on an abstract bill, subject to the following restrictions:—

Drawing of money on abstract bills.

(*a*) No officer disbursing loans under the said rule shall be allowed to draw a second abstract bill without producing a detailed bill to account for the

16. Loans shall ordinarily be given in three instalments, viz., two-fifths before the work has been commenced, two-fifths when it is approximately half finished, and one-fifth when it has been passed as completed after due inspection.

Payment of loans by instalments.

17. (1) Repayment shall be made by yearly or half-yearly instalments.

(2) The date of the first instalment shall be the time when profit begins to accrue, but shall in no case be later than two and-a-half years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually taken.

Repayment by instalments; date of first instalment.

18. The date of the payment of the last instalment shall not ordinarily be later than twenty years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually taken, the amount of the instalments being fixed, in cases in which such a principle is applicable, with reference to the annual profit expected to accrue from the improvement :

Date of last instalment, and principle on which instalments should be fixed.

Provided that the whole amount of the loan or such portion of it as will be recovered shall in all cases be repaid before the expiry of the period for which the improvement is likely to be effective.

19. (1) In the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed.

Closure of loan on failure to take instalment due.

(2) The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken ; and a fresh arrangement for repayment shall be made by the Collector consistent with rules 17 and 18, in modification of the certificate in Form D—II (*a*) granted to the applicant when the loan was sanctioned.

ILLUSTRATION.—A applies for and obtains sanction to a loan of Rs. 1,000 payable to him in three instalments, two of Rs. 400 each (⅖ths of the total amount) and one of Rs. 200, payable, respectively, on 1st January, 1st May and 1st September 1908. In the certificate granted to him, the loan is declared to be repayable in half-yearly instalments, beginning from the 1st October 1909. He takes only the first two instalments. The Collector may treat the loan as one of Rs. 800 completely paid on the 1st May 1908, and, if he does so, he must draw up a revised certificate in Form D—II (*a*) in which all the conditions of the repayment of the loan actually taken are to be recorded.

20. (1) The realization of instalments or of interest may be suspended, by the order, and at the discretion, of the Collector, on proof of failure of crops from causes beyond the borrower's control or of other exceptional calamity rendering the payment of instalments unduly burdensome to him.

Suspension of instalments or of interest.

(2) The Collector shall report every such suspension to the Commissioner, who shall pass such orders on the case as may seem proper.

(3) No interest shall be charged for the period of suspension. The total amount to be repaid shall remain the same as before.

(4) The power of suspension of payments of instalments, which is conferred on the Collector by clause (1) of this rule, may be exercised to the extent of Rs. 5,000 in any one case.

(5) Notwithstanding anything contained in clause (4) of this rule, in all cases where suspension of revenue or rent has been granted on a large scale over a wide area, a suspension of payment of instalments due during the period for which suspension of revenue or rent has been granted shall be made by the Collector without reference to any higher authority, and the effect of such suspension shall be to postpone for one instalment period at a time the payment of all remaining instalments due on the loan.

21. (1) It shall ordinarily be sufficient, if a work has been properly located and measured out beforehand, to make a detailed measurement after it has been completed, a careful inspection being made only when the work is about half done, with the object of ascertaining whether the second instalment of the loan should be paid.

Inspection and measurement.

(2) If the final measurements agree substantially with those specified in the original estimate, the account shall be closed, any difference being adjusted by the Collector.

22. (1) If at any time it is proved to the satisfaction of the Collector that any part of a loan has been misapplied, or that it is not being spent on the work for which it was intended, or that the statements made by the applicant in his application for the loan (Form D—I), or by his sureties in their bond proffering collateral security, as to the nature and extent of the encumbrances on the immoveable property pledged as security for the repayment of the loan, are in any particular untrue, the

Interest to be levied in the case of misapplication of loan, or of discovery of untruth of statements made by applicant or his sureties.

Collector may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue Authorities, proceed to recover the whole amount of the loan with such interest as may have become due thereon at the rate of 12½ per cent. per annum from the date on which the loan was made to the date of recovery.

(2) Before determining to take action under clause (1) of this rule, the Collector shall take into consideration the expense of supervision, even when that may have been supplied by the debtor himself.

Interest for intervening period.

23. (1) In the circumstances described in rule 22, interest shall also be levied at 12½ per cent. per annum for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable.

(2) The interest leviable in such cases shall be demanded in a lump sum on the date on which the first consolidated instalment of principal and interest is made payable.

Form of remission of part of loan.

24. If the work for which a loan is made is carried out to the satisfaction of the Collector, and in accordance with the conditions imposed by these rules, and if it is necessary to grant some remission, it shall take the form of a remission of land revenue. The loan with interest shall ordinarily be recovered.

Irrecoverable loans.

25. When any portion of a loan or any interest leviable under rule 15 or rule 22 or rule 23, is found to be irrecoverable, a special report shall be made to the Board.

Returns, registers and accounts.

26. The Board of Revenue shall regulate the forms of all returns, registers and accounts relating to loans advanced under these rules.

FORM D—I.

(See Rules 5, 6, 11 and 22.)

Form of Application for Loan.

Name, father's name, residence, etc., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consists of immoveable property, such property is free from encumbrances, and, if not, the nature and extent of the encumbrances, and, if registered the number and date of the registered deed and the name of the registry office.	Nature of proposed work.	Situation of land on which work is to be executed. Reference to the Khatian number in the record-of-rights (if any) in which the lands are contained should be given.	Applicant's rights in the land.	Proposed dates of repayment (to be filled up by the sanctioning officer).	Remarks.
1	2	3	4	5	6	7	8

Applicant's signature.

$\frac{\text{I}}{\text{we}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above application are true to $\frac{\text{my}}{\text{our}}$ knowledge, except to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature of applicant.

N.B.—Column 3.—The Enquiring Officer should, so far as may be possible, enquire into the statements made as to encumbrances, and record the result of his enquiries on the reverse of this form.

[Reverse of Form D—I.]

The following particulars should be ascertained by the Enquiring Officer :—

I.—Mahal, field number, area of land on which work is to be executed.

II.—Status of applicant, *i.e.*, whether proprietor or tenant. If a tenant, and the landholder's consent is required, whether the landlord objects.

III.—Security—

(1) If the land itself or the land itself together with any other land belonging to the applicant,—the value of the applicant's interest in such land or lands, and the nature and extent of encumbrances, if any.

(2) If personal,—the names and status of the co-sureties.

(3) If land hypothecated by collateral surety,—its nature and value, and the nature and extent of pre-existing encumbrances, if any.

IV.—The work—

(1) Its estimated utility and value.

(2) Objections, if any, of third parties.

V.—Dates on which the instalments of the loan should be received by the applicant.

Recommendations of the Enquiring Officer.

Note.—Where a record-of-rights has been prepared, a reference should be made to that record, in order to ascertain the interest of the applicant, or that of his collateral surety, in the land which it is proposed to pledge.

FORM D—II (*a*).

(See Rules 3, 13 and 19.)

Certificate granted under the Land Improvement Loans Act, 1883.

To , son of , of

1. On production of this certificate, the aforesaid is entitled to receive from Government, in the district of , the following sums, on the dates noted against

them, as a loan to be expended on (here describe clearly the nature of the work) :—

Date.	Amount.
,,	,,
,,	,,

2. The conditions relating to the making and repayment of this loan are as follow :—

(*a*) That it shall be repayable on the dates and by the amounts specified below :—

Date.	Amount (*Principal and interest*).
,,	
,,	

(*b*) That it shall be applied solely to the carrying out of the work specified above, in such manner as may be approved by the Collector, and that, if it be proved to the satisfaction of the Collector that any part of the loan has been misapplied, or is not being spent on the work in question, the whole amount of the loan shall be deemed to become forthwith due, with interest at the rate of $12\frac{1}{2}$ per cent. per annum, from the date on which the loan was made to the date of recovery.

(*c*) That, in the event of misapplication of the loan, interest shall also be levied at $12\frac{1}{2}$ per cent. per annum for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum on the date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That, for the repayment of the loan, the immoveable property specified in the margin is hypothecated to Government.

N.B.—(1) Both the land to be improved, and any other land belonging to the applicant, which he may have hypothecated, as also any immoveable property hypothecated by others, as collateral security, should be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

N.B.—(2) In the description of immoveable property to be given in the margin, it shall be stated if the property is free from encumbrances, or, if not what are the nature and extent of the encumbrances.

(*e*) That, if any instalment be not paid on the due date, the whole amount of the loan shall be deemed to have become due forthwith.

(*f*) That, if it be proved to the satisfaction of the Collector that the statements made by the aforesaid. in his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing and proceed to recover the whole amount of the loan with interest at the rate of 12½ per cent. per annum from the date on which the loan was made to the date of recovery.

(*g*) That the person to whom the loan is made shall carry out all directions which the Collector of the district, or any other person duly authorized in this behalf, may give with respect to (*i*) the manner in which the work will be executed, and (*ii*) the periodical returns to be furnished.

(*h*) (*Where a loan and a free grant are made under rule 3*).—That, if the work be not carried out to the satisfaction of the Collector, the amount given as a free grant shall be repaid, and shall be recoverable under the provisions of the Public Demands Recovery Act, 1895.

Signature of Collector or other officer sanctioning the loan.

I HAVE understood and agreed to the aforesaid terms and conditions.

Signature of applicant.

Received contents.

Signature of payee (*the payee should affix a one-anna stamp if the loan exceeds Rs. 20*).

FORM D—II (*b*).

(SEE RULE 13.)

Security Bond to be used when the Applicant gives Personal Security.

WHEREAS has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, and the rules made thereunder in virtue of which he is entitled to receive an

to $\frac{my}{our}$ knowledge, save as to matters stated on information and

aggregate sum of Rs. as a loan from Government; We hereby agree that if the said shall fail to comply with the terms on which the loan has been granted either by misapplying the same or by failing to pay any instalment on the date fixed for its payment we will be jointly and severally liable to Government for such sum not exceeding as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

FORM D—II (*c*).

(See Rule 13.)

Hypothecation Bond to be used when immoveable property is proferred by Collateral Surety.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act 1883 and the rules made thereunder in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government and whereas security for the due application of the loan and for the punctual repayment of the same according to the terms of the certificate is demanded from him; I (or we) hereby mortgage to Government the immoveable property mentioned in the schedule below as collateral security, and agree that if he fails to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which in consequence of 's failure to comply with the conditions of this certificate, may be due to Government.

SCHEDULE.

$\frac{I}{We}$ declare that the statements made by $\frac{me}{us}$ in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by $\frac{me}{us}$ as security for the repayment of the loan granted to

to $\frac{\text{my}}{\text{our}}$ knowledge, save as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

N.B.—In describing the immoveable property to be mentioned in the schedule above it shall be stated whether the property is free from encumbrances, or, if not, what are the nature and extent of the encumbrances.

NOTIFICATION.

No. 1629L.R.—The 23rd March 1909.—In exercise of the power conferred by section 4 of the Agriculturists' Loans Act 1884, the Lieutenant-Governor is pleased to make the following rules for Bengal (including the district of Sambalpur), as to loans to be made to owners and occupiers of arable land for the relief of distress, the purchase of seed or cattle, and other purposes not specified in the Land Improvement Loans Act, 1883, but connected with agricultural objects.

II.—The following Notifications are hereby cancelled, namely: —

No. 1287L.R., dated the 28th February 1908, published at pages 560—566 of Part I of the *Calcutta Gazette* of the 4th March 1908.

No. 2504L.R., dated the 15th July 1908, published at page 1305 of Part I of the *Calcutta Gazette* of the 22nd idem.

No. 2741L.R., dated the 24th July 1908, published at page 1358 of Part I of the *Calcutta Gazette* of the 29th idem.

No. 1013, dated the 11th March 1901, published at pages 62-63 of Part III of the *Central Provinces Gazette*, of the 16th idem.

No. 2318, dated the 14th May 1901, published at page 158, Part III of the *Central Provinces Gazette*, of the 18th idem.

No. 5165, dated the 9th October 1901, published at page 346, Part III of the *Central Provinces Gazette*, of the 12th idem.

} So far as these three notifications relate to the district of Sambalpur.

F. W. Duke,
Offg. Chief Secy. to the Govt. of Bengal.

RULES UNDER THE AGRICULTURISTS' LOANS ACT XII OF 1884.

Power to sanction loans.

1. The Collector may sanction loans of sums not exceeding Rs. 700 in each case. Subdivisional officers and any Deputy Collector who may be specially empowered in this behalf by the Collector with the approval of the Commissioner may sanction loans not exceeding Rs. 250. Loans exceeding Rs. 700 shall require the sanction of the Commissioner, and loans exceeding Rs. 5,000 the sanction of the Board. The district allotment may not be exceeded without the sanction of the Commissioner.

Application to whom to be made.

2. Applications for loans may be presented to the Collector or to any other Revenue Officer not below the rank of a Kanungo authorised in this behalf by the Collector.

Form of application.

3. (i) Applications may be made orally or in writing.

(ii) The officers authorised by rule 2 to receive applications shall keep with them for free distribution copies of the annexed Form A, and shall do their best to secure the presentation of all written applications as nearly as possible in that form, but shall not reject any such application that may be presented in any other form.

(iii) If applications are received orally, they shall at once be reduced to writing by the officer authorised to receive them.

Local enquiry.

4. (i) A Revenue Officer receiving an application under rule 2 shall either make a local enquiry himself or cause one to be made by another Revenue Officer not below the rank of a Kanungo or by some reliable non-official agency, if available, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

(ii) A Kanungo shall be so employed only when a gazetted officer is not available.

Submission of application with report of local enquiry.

5. If any Revenue Officer is not empowered by rule 1 to sanction the loan, he shall transmit the application with his report to the Collector, or to the officer who ordered the enquiry, as the case may be, provided that, if the receiving or enquiring officer is subordinate to a Subdivisional Officer he shall submit it to the Subdivisional Officer.

6. The Local Government may, by general or special order, empower any person to perform all or any of the functions of a Collector or of a Revenue Officer referred to in rules 2, 4 and 5.

Delegation of functions.

7. (i) When the applicant possesses an interest in immoveable property of value sufficient to secure the whole amount that may become payable in respect of the loan, he shall mortgage that interest, or a sufficient portion thereof, to the Government as security for the payment of that amount, and no further security need be required from him.

Security.

(ii) When the applicant does not possess an interest in immoveable property of such value as aforesaid, he shall procure some person or persons to become his surety or sureties for the payment of the said amount.

(iii) When the sureties are a body of village residents who bind themselves jointly and severally to the Government for the payment of the said amount, their personal security may be accepted, provided that the sureties have executed a bond in the annexed Form C. In other cases, the security given by the surety or sureties shall consist of the mortgage of immoveable property.

(iv) The Collector must in every case satisfy himself that the security offered in whatever form it is given, is sufficient to guarantee the repayment of the loans, and when he is of opinion that security other than land is sufficient, such security may be accepted.

8. If the loan applied for is one that can be granted under the provisions of section 4, sub-section (1), of the Act, and if the security offered is good and sufficient, the officer dealing with the application or the Collector, when the application and report have been transmitted to him under rule 5, may, on completion of the local enquiry, sanction the loan himself, if empowered by rule 1 to do so; otherwise the Collector shall forward the application, with his report thereon, to the Commissioner for disposal.

Procedure.

9. When the Revenue Officer, rather than th[illegible] has power under rule 1 to [illegible]hould actually be loan applied for, he may, as [illegible]e detailed bill, the local enquiry is completed a[illegible] of the advance as [illegible]the amount of the

Disbursement of loans on the spot.

culars mentioned on the reverse of Form A are

the security required by rule 11, sanction the loan, and, if so desired by the applicant, disburse it on the spot. Loans or instalments of loans sanctioned by the Collector or any higher authority may be disbursed in the village by Subdivisional officers and Deputy Collectors empowered under rule 1, and by any reliable non-official agency, where available:

Provided that disbursement on the spot may not in any case exceed Rs. 500 for a single item:

Provided also that, when any loan is payable in more than one instalment, the second or any subsequent instalment shall not be passed for payment by the sanctioning officer until he has had an enquiry made locally and satisfied himself that satisfactory progress is being made with the work for which the loan was sanctioned.

Drawing of money on abstract bills.

10. For the purposes of rule 9, the Revenue Officer may draw a lump sum at a time on an abstract bill, subject to the following restrictions:—

(*a*) No officer disbursing loans under the said rule shall be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into Government Treasury.

(*b*) In no case shall the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

(*c*) The disbursing officer shall take the receipts of the payees on the spot as soon as advances have been made, and shall certify at the foot of the detailed bill that the advances were duly sanctioned by him and paid in his presence.

(*d*) The Collector shall prescribe a money limit for the amount which may be drawn on an abstract bill by each officer with due regard to the circumstances of each case.

Explanation to clause (*a*).—It is not intended that the money should actually be returned to the Treasury on each occasion. When preparing the detailed bill, the disbursing officer should only show in it the unexpended balance of the advance as refunded. This balance will be deducted at the Treasury from the amount of the abstract bill submitted for a further advance.

fully paid on the date on which the last instalment was actually

Order granting loan, and security bonds.

11. (i) If the loan is sanctioned, the applicant must sign the order granting the loan, which shall be in the annexed Form B, as nearly as may be.

(ii) If the security for the payment of the loan consists of the mortgage of an interest of the applicant, such as is referred to in clause (i) of rule 7, mortgage may be effected by clause (*f*) of Form B being inserted in the order granting the loan, and by the order being attested by at least two witnesses, and by a copy thereof being sent to the registering officer under section 89 of the Indian Registration Act, 1877, as amended by section 3, Act VII of 1886.

(iii) If the security is furnished by a surety or sureties, it shall be taken where the sureties give only personal security, in the annexed Form C, and where the surety or sureties mortgages or mortgage immoveable property, in the annexed Form D.

(iv) Every bond executed in Form D must be attested by at least two witnesses, and a copy of it must be sent to the registering officer under the said section 89 of the Indian Registration Act, 1877.

(v) If the loan is granted to a body of villagers who make themselves jointly and severally liable, they shall, in addition to signing the order in Form B, sign a bond in the annexed Form E.

Payment where to be made.

12. A copy of the order granting the loan shall be given to the applicant, and, on presentation thereof payment of the loan or of any instalment of the loan may be made to him either at the district or the subdivisional Treasury, or on the spot under rule 9.

Closure of loan on failure to take instalment due.

13. (i) In the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed.

(ii) The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been

fully paid on the date on which the last instalment was actually taken ; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18 in modification of the order in Form B granted to the applicant when the loan was sanctioned.

ILLUSTRATION.—*A* applies for and obtains sanction to a loan of Rs. 100, payable to him in four instalments of Rs. 25 on the 1st January, the 1st April, the 1st July, and the 1st October 1908. In the order granted to him, the loan is declared to be repayable in half-yearly instalments, beginning from 1st October 1909. He takes only the first two instalments. The Collector may treat the loan as one of Rs. 50, completely paid on the 1st April 1908, and if he does so, he must draw up a revised order in Form B, in which all the conditions of the repayment of the loan actually taken are to be recorded.

Interest on loans.

14. (i) The ordinary rate of interest on loans shall be one anna on the rupee, or $6\frac{1}{4}$ per cent. per annum.

(ii) The Local Government may, for special reasons and on special application through the Board of Revenue, sanction a loan at a lower rate of interest or without interest.

(iii) If any instalment of principal or of interest, or of consolidated principal and interest, is not paid when it falls due, the Collector shall charge interest on it at $6\frac{1}{4}$ per cent. per annum from the date of its falling due to the date of payment :

Provided that, whenever the Collector is satisfied that the default is due to inability to pay, and that the levy of such interest would be productive of hardship, he may, with the sanction of the Commissioner, reduce or remit it.

(iv) In charging penal interest on overdue instalments not suspended under rule 20, the same period of 15 days' grace shall be allowed as in the case of payments of cesses, and thereafter interest shall be charged on the total of the overdue instalment at the same rate as the interest on the loan.

Interest for intervening period.

15. (i) Interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable.

(ii) The interest leviable in such cases shall be demanded in a lump sum on the date on which the first consolidated instalment of principal and interest is made payable.

16. (i) The repayment of the loan shall be made in accordance with the Table of Equated Repayments of *Takavi* Loans, prepared by the Accountant-General, Bengal, similar to the annexed Form F, which shows the amounts of equal yearly payments necessary to repay a loan advanced with interest at 6¼ per cent. per annum for any number of years from one to twenty.

Table of repayment.

(ii) When the instalments are payable half-yearly, the sums to be paid each half year shall be half the sum shown in the said Table for a yearly instalment.

17. Repayment shall be by equated yearly or half-yearly instalments, the date of the first instalment being later than one year from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually paid.

Repayment by instalments; date of first instalment.

18. The date of the last instalment shall not be later than five years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, ten years from the date of the advance of the last instalment actually paid.

Date of last instalment.

19. The dates for payment of instalments (annual or half yearly) shall be fixed by the Collector, with the sanction of the Commissioner, for each thana of his district, with reference to the season when repayment can most easily be made.

Date of repayments of loans.

Explanation.—The season at which repayment can most easily be made will ordinarily be the time when crops grown for sale are taken to market. In jute districts, for instance, it would probably be best to provide for repayment by one annual instalment in September, when the jute crop is sold, except in cases where the borrower himself prefers to pay in two yearly instalments.

20. (i) The realisation of instalments or of interest may be suspended by the Collector on proof of failure of crops from causes beyond the borrower's control, or of other exceptional calamity rendering the payment of the instalments unduly burdensome to him.

Suspension of instalments or of interest.

(ii) The Collector shall report every such suspension to the Commissioner, who shall pass such orders on the case as may seem proper.

(iii) No interest shall be charged for the period of suspensions the total amount to be repaid shall remain the same as before.

(iv) The power of suspension of payments of instalments or of interest on loans, which is conferred on the Collector by clause (i) of this rule, may be exercised to the extent of Rs. 700 in any one case.

(v) Notwithstanding anything contained in clause (iv) of this rule, in all cases where suspension of revenue or rent has been granted on a large scale over a wide area, a suspension of payment of instalments due during the period for which suspension of revenue or rent has been granted shall be made by the Collector without reference to any higher authority, and the effect of such suspension shall be to postpone, for one instalment period at a time, the payment of all remaining instalments due on the loan.

Remission of loan.

21. (i) The Collector shall, in no case, without reference to the Commissioner, remit repayment of a loan; and he may recommend remission only in cases where the recovery of the loan in full would occasion serious hardship.

(ii) Remission may be sanctioned by the Commissioner up to the amount of loan a Collector may sanction, and by the Board up to the amount a Commissioner may sanction. Larger remissions shall, in all cases, require the sanction of the Local Government.

Misapplication of loan.

22. (i) If, at any time, it is proved to the satisfaction of the Collector that any part of a loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue authorities, proceed to recover the whole amount of the loan, with such interest and costs (if any) as may be payable in respect thereof.

(ii) Before determining to take action under clause (i) of this rule, the Collector shall take into consideration the expense of supervision, even when that may have been supplied by the debtor himself.

Returns, registers and accounts.

23. The Board of Revenue shall regulate the forms of all returns, registers, and accounts relating to loans under the Act.

"Collector."

24. In these rules, "Collector" includes a Deputy Commissioner.

FORM A.

(See rules 3, 4, and 9.)

Form of Application.

Name, father's name, residence, etc., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consists of immoveable property, such property is free from encumbrances, and if not, the nature and extent of the encumbrances and, if registered, the number and date of the registered deed and the name of the registry office.	Object of the loan.	Situation of the land owned or occupied by applicant. Reference to the Khatian number in the record-of-rights (if any), in which the lands are contained, shall be given.	Applicant's rights in the land.	Proposed dates of repayment.
1	2	3	4	5	6	7

$\frac{\text{I}}{\text{we}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above application are true to $\frac{\text{my}}{\text{our}}$ knowledge, except as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature of Applicant.

N.B.—Column 3.—The Enquiring Officer should, so far as may be possible, enquire into the statements made as to encumbrances, and record the result of his enquiries on the reverse of this form.

[REVERSE OF FORM A.]

Particulars to be filled in by the Enquiring Officer.

I.—Field number, and area of land owned or occupied by applicant, and Mahal in which it is situated.

II.—Status of applicant, that is, whether proprietor or tenant.

III.—Security—

(i) If an interest of the applicant in immoveable property, the nature and value of that interest, and the nature and extent of pre-existing encumbrances thereon, if any.

(ii) Where sureties offer personal security, their number, names, residence, status and means.

(iii) If property other than the land itself, its nature and value, and nature and extent of encumbrances, if any.

IV.—Repayment—

(i) Suitable date for first instalment, with reference to the circumstances under which the loan is applied for.

(ii) Proposed instalments and period of repayment.

V.—Date on which the loan or any instalment thereof should be received by the applicant.

Recommendations of the Enquiring Officer.

NOTE.—Where record-of-rights has been prepared, reference should be made to that record in order to ascertain the interest of the applicant, or that of his collateral surety, in the land which it is proposed to pledge.

FORM B.

(SEE RULES 11 AND 13.)

Order granting loan under the Agriculturists' Loans Act, 1884, and the rules made thereunder.

To , son of of .

1. On production of this order the aforesaid is entitled to receive from Government, in the district of , the following sums, on the dates noted against each, as a loan to be expended on (here describe clearly the object of the loan)—

Date.	Amount.
,,	,,

2. The conditions relating to the making and repayment of this loan are as follow:—

(*a*) That it, with the interest and costs (if any) due in respect thereof, shall be repayable on the dates and by the amounts specified below:—

Date.	Amount (principal and interest).	Costs.	Total.
,,	,,	,,	,,
,,	,,	,,	,,

(*b*) That in the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18, in modification of this order.

(*c*) That interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum on the date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That the loan be applied solely to the purpose specified above, and that, if at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may proceed to recover the whole amount of the loan with such interest and costs (if any) as may be payable in respect thereof.

(*e*) That, if any instalment is not repaid on the due date, the whole amount payable in respect of the loan shall be deemed to have become due.

(*f*) That, as security for the repayment of the loan, with any interest and costs that may become payable in respect of the same, the immoveable property specified in the margin is hereby mortgaged to Government.

This clause is to be inserted when the security for the repayment of the loan consists of the mortgage of an interest of the applicant in immoveable property.

(*g*) That, if it be proved to the satisfaction of the Collector that the statements, made by the aforesaid in his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing, and thereupon the whole of such loan, with such interest as may become due thereon, shall forthwith become due and payable.

Signature of Collector, Subdivisional Officer, or Deputy Collector.

I understand and agree to the aforesaid terms and condition.

Signature of person to whom the loan is made.

Received contents.

Signature of the payee.

FORM C.

(See rules 7 and 11.)

Security bond to be used when sureties give personal security only.

Whereas has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which he is entitled to receive the sum of Rs. as a loan from Government for the purpose of (here state the purpose for which the loan is given); We hereby agree that if the said shall fail to comply with the terms on which the loan has been sanctioned, either by misapplying the same, or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due, we will be jointly and severally liable to Government for such sum, not exceeding , as may

(See rule 11.)

Security bond to be used when the security given by a surety or sureties consists of a mortgage of immoveable property.

Whereas has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which he is entitled to receive the sum of Rs.
as a loan from Government for the purpose of (here state the purpose for which the loan is given), and whereas security for the due application of the loan and for the punctual repayment of the same according to the terms of the order is demanded from the said ; I (or we)
mortgage to Government the immoveable property mentioned in the schedule below, as security for the purposes aforesaid, and agree that if the said
fails to comply with the terms on which the loan has been sanctioned, either by misapplying the said loan or by failing to repay any instalment of the same or any interest or cost payable in respect thereof on the date on which it may become due, it shall be lawful for the Collector to recover from $\frac{me}{us}$ personally, or from the said property, or from both, such sum as may be necessary to make good the amount which, in consequence of the said 's default, may have become due to Government.

SCHEDULE.

$\frac{I}{we}$ declare that the statements made by $\frac{me}{us}$ in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by $\frac{me}{us}$ as security for the repayment of the loan granted to are true to $\frac{my}{our}$ knowledge, save as to matters stated on information and belief, and as to these $\frac{I}{we}$ believe the same to be true.

Signature.

FORM E.

(See rule 11.)

Bond to be executed by villagers as security for a loan granted to them.

We, the undersigned persons as set forth in the schedule below, do hereby execute this joint and several bond, and do agree and will be firmly bound by the terms and conditions hereinafter mentioned.

Whereas we have on received from the Collector of an order, dated the under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which we are entitled to receive the sum of Rs. as a loan from Government: We do hereby agree (1) that all and every one of us and our heirs and representatives and the heirs and representatives of each of us shall be jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof; (2) that the conditions set forth in the above-mentioned order will be binding on us and on our heirs and representatives and on the heirs and representatives of each one of us jointly and severally; and (3) that in case of default in repaying the said loan or any portion thereof the Government will have the right and power to realise the whole and every part of the money payable, from the person and property, whether moveable or immoveable, and whether mentioned in the said order or not, of all and of every one of us and of all and each of our heirs and representatives and the heirs and representatives of each one of us jointly and severally in accordance with the said Act and rules and in conformity with the terms and conditions of the said order.

Signed.

son of

by caste resident of

2 etc.

3 etc.

4 etc.

Witnesses.

FORM F.

(See rule 16.)

Table showing equated payments in liquidation of Loans under the Agriculturists' Loans Act, 1884. Interest 6¼ per cent. per annum: period of grace—1 year.

Equated yearly Payments.

Amount of Loan.	Years.									
	1	2	3	4	5	6	7	8	9	10
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	53 2	27 6	18 13	14 8	11 5	10 4	9 1	8 2	7 7	6 14
100	106 4	54 12	37 9	29 0	23 14	20 8	18 1	16 4	14 14	13 12
200	212 8	109 8	75 3	58 1	47 13	41 0	36 2	32 8	29 12	27 8
300	318 12	164 3	112 12	87 1	71 11	61 8	54 3	48 12	44 9	41 4
400	425 0	218 15	150 5	116 2	95 10	82 0	72 5	65 1	59 7	55 0
500	531 4	273 11	187 15	145 2	119 8	102 8	90 6	81 5	74 5	68 12
600	637 8	328 7	225 7	174 2	143 6	122 15	108 7	97 9	89 3	82 8
700	743 12	383 3	263 1	203 3	167 5	143 7	126 8	113 13	104 1	96 4
800	850 0	437 14	300 11	232 3	191 3	163 15	144 9	130 1	118 15	110 0
900	958 4	492 10	338 4	261 3	215 2	184 7	162 10	146 6	133 12	123 12
1,000	1,062 8	547 6	375 14	290 4	239 0	204 15	180 12	162 10	148 10	137 8

Amount of Loan.	Years.									
	11	12	13	14	15	16	17	18	19	20
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	6 7	6 1	5 12	5 7	5 4	5 0	4 14	4 11	4 9	4 7
100	12 13	12 1	11 7	10 15	10 7	10 1	9 11	9 7	9 2	8 14
200	25 11	24 3	22 14	21 14	20 15	20 2	19 7	18 13	18 4	17 15
300	38 8	36 4	34 6	32 12	31 6	30 3	29 2	28 4	27 6	26 11
400	51 6	48 6	45 13	43 11	41 14	40 4	38 14	37 10	36 9	35 9
500	64 3	60 7	57 5	54 10	52 5	50 5	48 9	47 1	45 11	44 8
600	77 1	72 9	68 12	65 9	62 13	60 6	58 5	56 8	54 13	53 6
700	89 14	84 10	80 4	76 7	73 4	70 7	68 0	65 14	63 15	62 4
800	102 11	96 11	91 11	87 6	83 11	80 8	77 12	75 5	73 1	71 3
900	115 9	108 13	103 2	98 5	94 3	90 9	87 7	84 11	82 4	80 1
1,000	128 6	120 14	114 10	104 4	104 10	100 10	97 3	94 2	91 6	88 15

3-4-1909.

SLIP No. 196.

Substitute for those on pages 158 to 175 of the Board's Rules, 1902 the following revised rules under the Land Improvement and Agriculturists' Loans Acts :—

NOTIFICATION.

No. 1285L.R.—The 28th February 1908.—In exercise of the power conferred by section 10 of the Land Improvement Loans Act, 1883, the Lieutenant-Governor is pleased to make the following rules as to the grant of loans under that Act, in supersession of all previous rules on the subject published with Notifications No. 931 (L.R.), dated the 19th February 1901 ; No. 3398, dated the 24th August 1901 ; No. 684 (L.R.), dated the 30th January 1902 ; No. 469 (L.R.), dated the 22nd January 1904 ; No. 498 (T.R.), dated the 2nd May 1904 ; No. 2544 (L.R.), dated the 6th July 1904 ; No. 3284 (L.R.), dated the 6th August 1904; and No. 3509 (L.R.), dated the 16th August 1904.

RULES UNDER THE LAND IMPROVEMENT LOANS ACT XIX OF 1883.

1. (1) Subject to the provisions of these rules, and provided that the district allotment is not exceeded without the sanction of the Commissioner of the Division, Subdivisional Officers, and also Deputy Collectors specially empowered by the Collector with the approval of the Commissioner, may sanction loans of sums not exceeding Rs. 500 in each case, and the Collector may sanction loans up to Rs. 1,000 in each case, for purposes specified in the Act.

Powers of sanction.

(2) Any loan exceeding Rs. 1,000 shall require the sanction of the Commissioner, and exceeding Rs. 5,000 the sanction of the Board ; and the Commissioner or the Board, as the case may be, may call for such detailed plans and estimates, or for such professional opinion as may seem necessary, before sanctioning any such loan.

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Powers of sanction.

(2) Any loan exceeding Rs. 1,000 shall require the sanction of the Commissioner, and exceeding Rs. 5,000 the sanction of the Board; and the Commissioner or the Board, as the case may be, may call for such detailed plans and estimates, or for such professional opinion as may seem necessary, before sanctioning any such loan.

2. Applications for loans may be presented to the Collector or to any other Revenue Officer, not below the rank of a Kanungo, authorised in this behalf by the Collector.

Application to whom to be made.

3. (1) Application may be made orally or in writing.

(2) The officers authorised by rule 2 to receive applications shall keep with them, for free distribution, copies of the annexed Form A, and shall do their best to secure the presentation of all written applications as nearly as possible in that form, but shall not reject any such application that may be presented in any other form.

Form of application.

(3) If applications are received orally, they shall at once be reduced to writing by the officers authorised to receive them.

4. (1) A Revenue Officer receiving an application under rule 2 shall either make a local enquiry himself or cause one to be made by another Revenue Officer not below the rank of a Kanungo, or by some reliable non-official agency if available, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

Local enquiry.

(2) A Kanungo shall be so employed only when a gazetted officer is not available.

(3) In addition to the procedure prescribed in this rule, a Revenue Officer receiving the application under rule 2 may, if he thinks fit, publish a notice under section 5 of the Act calling upon persons objecting to the loan to appear before the officer deputed to hold the local enquiry, at a time and place to be fixed in the notice, and to submit their objections.

(4) Such notice shall be published by being affixed to a prominent place in the village in which the land, to the improvement of which the loan is to be applied, is situated.

5. If the Revenue Officer is not empowered by rule 1 to sanction the loan, he shall transmit the application with his report to the Collector or to the officer who ordered the enquiry, as the case may be, provided that, if the receiving enquiring officer is subordinate to a Subdivisional Officer, he shall submit it to the Subdivisional Officer.

Submission of application with report of local enquiry.

6. The Local Government may, by general or special order, empower any person to perform all or any of the functions of a Collector or of a Revenue Officer referred to in rules 2, 4 and 5.

Delegation of functions.

7. In deciding whether the security offered is sufficient, the officer dealing with the application shall be guided by the following principles :—

Security.

(i) Where the amount of the loan does not exceed three-fourths of the value of the applicant's transferable interest in the land after the improvement has been made, no collatorial security need be required.

(ii) Where the applicant's interest in the loan is not sufficient of itself to guarantee the repayment of the loan, further security shall be required, which may consist of transferable interests in other lands belonging to the applicant or to other persons willing to become his sureties or of personal security; and such officer may, if empowered by rule 1, at his discretion advance on such security an amount not exceeding five times the annual assesment of the land held by the applicant.

(iii) Where a body of five or more co-villagers bind themselves jointly and severally as contemplated in section 9 of the Act, their personal security will generally be sufficient.

8. If the proposed improvement falls within section 4, sub-section (2), of the Act, and if the security offered is good and sufficient, the Officer dealing with the application, or the Collector, when the application and report have been transmitted to him under rule 5, may, on completion of the local enquiry, sanction the loan himself, if he has power by rule 1 to do so ; otherwise the Collector shall forward the application, with his report thereon, to the Commissioner for disposal.

Procedure.

9. Where the Revenue Officer, other than the Collector has power under rule 1 to sanction the loan applied for, he may, as soon as the local enquiry is completed and the particulars mentioned on the

Disbursement of loans on the spot.

reverse of Form A are filled in, take the security required by rule 11, sanction the loan, and, if so desired by the applicant, disburse it on the spot. Loans, or instalments of loans, sanctioned by the Collector or any higher authority may be disbursed in the village by Subdivisional Officers and Deputy Collectors empowered under rule 1, and by any reliable non-official agency where available.

Provided that disbursement on the spot may not in any case exceed Rs. 500 for a single item :

Provided also that, when any loan is payable in more than one instalment the second or any subsequent instalment shall not be passed for payment by the sanctioning officer until he has had an enquiry made locally and satisfied himself that satisfactory progress is being made with the work for which the loan was sanctioned.

10. For the purposes of rule 9 the Revenue Officer may draw a lump sum at a time on an abstract bill, subject to the following restrictions :—

Drawing of money on abstract bills.

(*a*) No officer disbursing loans under the said rule shall be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government Treasury.

(*b*) In no case shall the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

(*c*) The disbursing officer shall take the receipts of the payees on the spot as soon as advances have been made, and shall certify at the foot of the detailed bill that the advances were duly sanctioned by him and paid in his presence.

(*d*) The Collector shall prescribe a money-limit for the amount which may be drawn on an abstract bill by each officer with due regard to the circumstances of each case.

Explanation to clause (*a*).—It is not intended that the money should actually be returned to the Treasury on each occasion. When preparing the detailed bill, the

disbursing officer should show in it the unexpended balance of the advance as refunded. This balance will be deducted at the Treasury from the amount of the abstract bill submitted for a further advance.

Certificate for grant of security bond.

11. (1) If the loan is sanctioned, the applicant must sign a certificate in the annexed Form B; and when the value of his interest in the land to be improved, or in the said land, together with any other land belonging to him which he may have hypothecated, is not sufficient to cover the loan, he must execute, or cause to be executed, a bond in the annexed Form C or D, as the case may be.

(2) If the loan is granted to a body of villagers who make themselves jointly and severally liable, they shall, in addition to signing the certificate in Form B, sign a bond in the annexed Form E.

Payment where to be made.

12. A copy of the certificate shall be given to the applicant, and, on presentation thereof payment of the loan or of any instalment on the loan may be made to him either at the district or the subdivisional treasury, or on the spot under rule 9.

Closure of loan, on failure to take instalment due.

13. (1) In the case of a loan granted by instalments if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed.

(2) The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18, in modification of the certificate in Form B granted to the applicant when the loan was sanctioned.

ILLUSTRATION.—A applies for and obtains sanction to a loan of Rs. 1,000, payable to him in four instalments of Rs. 250 on the 1st January, the 1st April, the 1st July, and the 1st October 1908. In the certificate granted to him, the loan is declared to be repayable in half-yearly instalments beginning from the 1st October 1909. He takes only the first two instalments. The Collector may treat the loan as one of Rs. 500 completely paid on the 1st April 1908, and if he does so, he must draw up a revised certificate in Form B in which all the conditions of the repayment of the loan actually taken are to be recorded.

14. (1) The ordinary rate of interest on loans shall be one anna in the rupee, or 6¼ per cent. per annum.

Interest on loans.

(2) The Local Government may, for special reasons, and on special application through the Board of Revenue, sanction a loan at a lower rate of interest, or without interest.

(3) If any instalment of principal or of interest, or of consolidated principal and interest, is not paid when it falls due, the Collector shall charge interest on it at 6¼ per cent. per annum, from the date of its falling due to the date of payment:

Provided that, whenever the Collector is satisfied that the default is due to inability to pay, and that the levy of such interest would be productive of hardship, he may, with the sanction of the Commissioner, reduce or remit it.

(4) In charging penal interest on overdue instalments not suspended under rule 20, the same period of 15 days' grace shall be allowed as in the case of payments of cesses, and thereafter interest shall be charged on the total of the overdue instalment at the same rate as the interest on the loan.

15. (1) Interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment) or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable.

Interest for intervening period.

(2) The interest leviable in such cases shall be demanded in a lump sum six months before the date on which the first consolidated instalment of principal and interest is made payable.

16. The repayment of the loan shall be made in accordance with the table in the annexed Form F, which shows the amount of equal yearly and half-yearly payments necessary to repay a loan advanced with interest at 6¼ per cent. per annum for any number of years from one to twenty.

Table of repayment.

Repayment by instalments : date of first instalment.

17. (1) Repayment shall be by yearly or half-yearly instalments.

(2) The date of the first instalment shall be the time when profit begins to accrue, but shall in no case be later than two and-a-half years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually paid.

Date of last instalment, and principle on which instalments should be fixed.

18. The date of the last instalment shall not ordinarily be later than twenty years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually paid, the amount of the instalments being fixed, in cases in which such a principle is applicable, with reference to the annual profit expected to accrue from the improvement: Provided that the whole amount of the loan shall in all cases be repaid before expiry of the period for which the improvement is likely to be effective.

Date of repayment of instalments or of interest.

19. The dates for repayment of instalments (annual or half-yearly) shall be fixed by the Collector, with the sanction of the Commissioner, for each thana of his district, with reference to the season when repayment can most easily be made.

EXPLANATION.—The season at which repayment can most easily be made will ordinarily be the time when crops grown for sale are taken to market. In jute districts, for instance, it would probably be best to provide for repayment by one annual instalment in September, when the jute crop is sold, except in cases where the borrower himself prefers to pay in two yearly instalments.

Suspension of instalments.

20. (1) The realisation of instalments or of interest may be suspended by the Collector on proof of failure of crops from causes beyond the borrower's control, or of other exceptional calamity rendering the payment of instalments unduly burdensome to him.

(2) The Collector shall report every such suspension to the Commissioner, who shall pass such orders on the case as may seem proper.

(3) No interest shall be charged for the period of suspension. The total amount to be repaid shall remain the same as before.

(4) The power of suspension of payments of instalments or of interest on loans which is conferred on the Collector by clause (1) of this rule may be exercised to the extent of Rs. 1,000 in any one case.

(5) Notwithstanding anything contained in clause (4) of this rule, in all cases where suspension of revenue or rent has been granted on a large scale over a wide area, a suspension of payment of instalments due during the period for which suspension of revenue or rent has been granted shall be made by the Collector without reference to any higher authority, and the effect of such suspension shall be to postpone for one instalment period at a time the payment of all remaining instalments due on the loan.

Remission of loan.

21. (1) The Collector shall, in no case without reference to the Commissioner, remit repayment of a loan; and he may recommend remission only in cases where a work fails from causes beyond the borrower's control and where recovery of the loan in full would occasion serious hardship.

(2) Remission may be sanctioned by the Commissioner up to the amount of loan a Collector may sanction, and by the Board up to the amount a Commissioner may sanction. Larger remissions require the sanction of the Local Government.

Inspection of work.

22. The Collector shall make provision for the inspection, from time to time, of all works undertaken under the Act. In all cases the works shall, if possible, be inspected within one month from the expiration of the time within which completion is directed in the certificate Form B.

Misapplication of loan.

23. (1) If at any time it is proved to the satisfaction of the Collector that any part of a loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue Authorities, proceed to recover the whole amount of the loan with such interest as may have become due thereon.

(2) Before determining to take action under clause (1) of this rule, the Collector shall take into consideration the expense of supervision, even when that may have been supplied by the debtor himself.

24. (1) With a view to encouraging irrigation in precarious tracts, which have suffered severely in recent famines and which have not since obtained by irrigation or otherwise, protection sufficient to guarantee them against the recurrence of similar calamities, loans may be granted to landowners under the foregoing rules, sufficient to pay for a portion of the cost of the contemplated improvements, a free grant being made of the remainder of the cost, the proportion of the free grant to the total cost depending on the property of the applicant and the marginal profit from irrigation :

Loans combined with free grants.

Provided that, without the sanction of the Board of Revenue, which shall only be accorded in special cases, the maximum amount of the free grant shall not exceed half the said total cost or Rs. 500, whichever may be less :

Provided also that the work be carried out to the sanction of the Collector.

(2) Should the money advanced under clause (1), or any part of it, be misapplied or spent otherwise than in accordance with the conditions of the gift, the whole amount shall be recoverable as arrears of land revenue under section 7 of the Act, For this purpose the grant shall, in the first instance, be treated as part of the loan and may be remitted only if and when the work is found to have been duly completed.

(3) The foregoing provision of this rule shall apply also in the case of irrigation or protective works which it is beyond the capacity of the people concerned to construct without assistance and which are likely to lead ultimately to an increase in the land-revenue or to secure the land-revenue already assessed.

(4) In making loans under this rule, the procedure prescribed in the foregoing rules shall, *mutatis mutandis*, be followed.

25. The Board of Revenue shall regulate the forms of all returns, registers, and accounts relating to loans under the Act.

Returns, registers and accounts.

Supplementary Rules having effect only in temporarily-settled Estates.

26. When land is reclaimed from waste and brought under cultivation by means of a loan granted under the Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land-revenue on the

Reclamation of waste land.

land until after the expiration of a period of three years, reckoned from the beginning of the harvest first reaped after such reclamation was effected.

Improvement by irrigation.

27. When land assessed at unirrigated rates is improved by irrigation by means of a loan granted under the Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land-revenue on the land—

(*a*) if the irrigation is provided by the construction of a new masonry well, until after the expiration of twenty years, reckoned from the beginning of the harvest first reaped after such improvement was effected;

(*b*) if the irrigation is provided by the construction of a distributary from a canal, until after the expiration of a period of five years, reckoned as in clause (*a*) of this rule directed; or

(*c*) if the irrigation is provided by any means other than those hereinbefore in clauses (*a*) and (*b*) specified until after the expiration of a period of ten years, reckoned as in clause (*a*) of this rule directed.

Saving.

Loans in special cases.

28. Nothing in these rules shall be deemed to affect any power of the Board of Revenue or the Local Government to grant, in special cases, loans under the Act on terms other than those hereinbefore prescribed, or to affect the terms of any special agreement under which any loan under the Act has been, or may hereafter be, granted, or the terms of any unexpired settlement.

FORM A.

(See Rules 3, 4 and 9)

Form of Application.

Name, father's name, residence, etc., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consists of immoveable property, such property is free from encumbrances, and, if not, the nature and extent of the encumbrances, and, if registered, the number and date of the registered deed and the name of the registry office.	Nature of proposed improvement.	Situation of the land to be improved. Reference to the Khatian number in the record-of-rights (if any) in which the lands are contained shall be given.	Applicant's rights in the land.	Proposed dates of repayment.
1	2	3	4	5	6	7

Applicant's signature.

$\frac{\text{I}}{\text{We}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above application are true to $\frac{\text{my}}{\text{our}}$ knowledge, except as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature of applicant.

Note—*Column 3.*— The Enquiring Officer should, so far as may be possible, enquire into the statements made as incumbrances, and record the result of his enquiries on the reverse of this form.

[REVERSE OF FORM A.]

Particulars to be filled in by the Enquiring Officer.

I.—Mahal, field number, area of land to be improved ...

II.—Status of applicant, *i.e.*, proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord objects.

III.—Security—

(i) If the land itself, the nature and value of the applicant's interest in it, and the nature and extent of encumbrances, if any.

(ii) If personal, the names and status of the co-sureties...

(iii) If property other than the land itself, its nature, value, and nature and extent of pre-existing encumbrances, if any.

IV.—The Improvement—

(i) Its estimated utility and value ... ...

(ii) Objections, if any, of third parties ... ...

(iii) Probable date on which it will begin to yield profit.

V.—Repayment—

(i) Suitable date for first instalment, with reference to clause IV (iii) ... ...

(ii) Proposed instalments and period of repayment ...

VI.—Date on which the loan or any instalment thereof should be received by the applicant.

Recommendations of the Enquiring Officer.

N.B.—Where a record-of-rights has been prepared, a reference should be made to that record in order to ascertain the interest of the applicant, or that of his collateral surety, in the land which it is proposed to pledge.

FORM B.

(SEE RULES 11, 13 AND 22.)

Certificate granted under the Land Improvement Loans Act, 1883, and the rules made thereunder.

To , son of , of

On production of this certificate the aforesaid is entitled to receive from the Government, in the district of , the following sums, on the dates noted against each,

as a loan to be expended on (here describe clearly the nature of the improvement) the land specified in the margin.

Date.	Amount.
"	"

2. The conditions relating to the making and repayment of this loan are as follow :—

(*a*) That it, with the interest thereon, shall be payable on the dates and by the amount specified below :—

Date.	*Amount* (*Principal and interest*).
"	"

(*b*) That, in the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken ; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18, in modification of this certificate.

(*c*) That interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum six months before the date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That the loan shall be applied solely to the purpose specified above; and that, if at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may proceed to recover the whole amount of the loan with such interest as may have become due thereon.

(*e*) That, unless (here enter any conditions as to the period or periods appointed for completing the work) the work has been completed by (date) or any extension of the said date granted by the Collector, the loan shall be held to have been misapplied.

(*f*) That for the repayment of the loan with any interest due on the same, the immoveable property specified in the margin is hypothecated to Government.

(*g*) That, if any instalment is not paid on the due date the whole amount of the loan shall be deemed to have become due.

(*h*) That, if the work be a work having for its object the improvement of irrigation in a precarious tract, and be carried out to the satisfaction of the Collector, a portion of the loan will be remitted as a free-grant and as a matter of grace, subject to the conditions laid down in rule 24.

These clauses to be used only when needed.

(*i*) That, if it be proved to the satisfaction of the Collector that the statements made by the aforesaid in his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing, and thereupon the whole of such loan, with such interest as may become due thereon, shall forthwith become due and payable.

Signature of Collector, Subdivisional Officer or Deputy Collector.

I understand and agree to the aforesaid terms and condition.

Signature of Certificate-holder.

Received contents.

Signature of the payee (the payee should affix a one-anna stamp if the loan exceeds Rs. 20.)

N.B.—(1) Both the land to be improved and all the immoveable property hypothecated as collateral security, whether by the borrower himself or by a surety or sureties, should be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

(2) In the description of the immoveable property to be given in the margin of clause (*f*), paragraph 2 above, it shall be stated if the property is free from encumbrances, and if not, what are the nature and extent of the encumbrances.

FORM C.

(See Rule 11.)

Security Bond to be used when Applicant gives Personal Security.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, and the rules made thereunder, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government: We hereby agree that if the said shall fail to comply with the terms on which the loan has been granted, either by misapplying the same, or by failing to pay any instalment on the date fixed for its payment or any interest that may be due, we will be jointly and severally liable to Government for such sum, not exceeding as may be necessary to make good the amount which, in consequence of his default, he may have become liable to pay.

FORM D.

(See Rule 11.)

Hypothecation Bond to be used when immoveable property is proffered by Collateral Surety.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, and the rules made thereunder, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government; and whereas security for the due application of the loan, and for the punctual repayment of the same, according to the terms of the certificate, is demanded from him; I, (or we), hereby mortgage to Government the immoveable property mentioned in the schedule below, as a collateral security, and agree that if he fails to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment, or any interest that may be due, it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which, in consequence of 's failure to comply with the conditions of the certificate, may be due to Government.

SCHEDULE.

$\frac{\text{I}}{\text{We}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by $\frac{\text{me}}{\text{us}}$ as security for the repayment of loan granted to are true to $\frac{\text{my}}{\text{our}}$ knowledge, save as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

N.B.—In describing the immoveable property to be mentioned in the schedule above, it shall be stated whether the property is free from encumbrances, and, if not, what are the nature and extent of the encumbrances.

FORM E.

(SEE RULE 11.)

Bond to be executed by villagers as security for a loan granted to them.

WE, the undersigned persons as set forth in the schedule below, do hereby execute this joint and several bond, and do agree and will be firmly bound by the terms and conditions hereinafter mentioned.

Whereas we have on received from the Collector of a certificate dated the under the Land Improvement Loans Act, 1883, and the rules made thereunder, in virtue of which we are entitled to receive the sum of Rs. as a loan from Government: We do hereby agree (1) that all and every one of us and our heirs and representatives and the heirs and representatives of each of us shall be jointly and severally bound by the Government for the payment of the whole amount payable in respect thereof; (2) that the conditions set forth in the above-mentioned certificate will be binding on us and on our heirs and representatives and on the heirs and representatives of each one of us jointly and severally; and (3) that in case of default in repaying the said loan or any portion thereof the Government will have the right and power to realise the whole and every part of the money payable, from the person and property, whether moveable or immoveable, and whether mentioned in the said certificate or not, of all and of every one of us and of all and

each of our heirs and representatives and the heirs and representatives of each one of us jointly and severally in accordance with the said Act and rules and in conformity with the terms and conditions of the said certificate.

Signed—

By caste , son of , resident of

2, etc.

3, etc.

4, etc.

Witnesses.

FORM F.

(See Rule 16.)

Table showing repayment of Loans under the Land Improvement Loans Act, 1883. Interest 6¼ per cent. per annum: period of grace 2½ years.

EQUATED YEARLY PAYMENTS.

Amount of Loan.	Years.									
	1	2	3	4	5	6	7	8	9	10
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	58 3	30 0	20 9	15 14	13 2	11 4	9 14	8 15	8 2	7 9
100	116 7	60 0	41 3	31 13	26 3	22 7	19 13	17 13	16 4	15 1
200	232 13	119 15	82 6	63 10	52 6	44 15	39 10	35 10	32 9	30 2
300	349 4	179 15	123 9	95 6	78 9	67 6	59 6	53 7	48 13	45 3
400	465 11	239 14	164 12	127 3	104 12	89 13	79 3	71 4	65 2	60 4
500	582 1	299 14	205 15	159 0	130 15	112 4	99 0	89 1	81 6	75 5
600	698 8	359 13	247 1	190 13	157 2	134 12	118 13	106 15	97 11	90 6
700	814 15	419 13	288 4	222 10	183 5	157 3	138 10	124 12	113 15	105 7
800	931 6	479 13	329 7	254 6	209 8	179 10	158 6	142 9	130 4	120 8
900	1,047 12	539 12	370 10	286 3	235 11	202 2	178 3	160 6	146 8	135 9
1,000	1,164 3	599 12	411 13	318 0	261 14	224 9	198 0	178 3	162 13	150 10

Amount of Loan.	Years.									
	11	12	13	14	15	16	17	18	19	20
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs A.	Rs. A.	Rs. A.
50	7 1	6 10	6 4	5 15	5 12	5 8	5 5	5 2	5 0	4 14
100	14 1	13 4	12 9	11 15	11 7	11 0	10 10	10 5	10 0	9 12
200	28 2	26 8	25 2	23 15	23 15	22 1	21 5	20 10	20 0	19 8
300	42 3	39 12	37 11	35 14	34 6	33 1	31 15	30 15	30 1	29 4
400	56 4	53 0	50 4	47 14	45 14	44 2	42 9	41 4	40 1	39 0
500	70 5	66 4	62 13	59 13	57 5	55 2	53 3	51 9	50 1	48 12
600	84 7	79 8	75 5	71 13	68 13	66 3	63 14	61 14	60 1	58 8
700	98 8	92 12	87 14	83 12	80 4	77 3	74 8	72 3	70 1	68 4
800	112 9	106 0	100 7	95 12	91 12	88 4	85 2	82 8	80 2	78 0
900	126 10	119 4	113 0	107 11	103 3	99 4	95 13	92 13	90 2	87 12
1,000	140 11	132 8	125 9	119 11	114 11	110 5	106 7	103 2	100 2	97 8

Amount of Loan.	Years.									
	1	2	3	4	5	6	7	8	9	10
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	29 9	15 4	10 7	8 1	6 8	5 11	5 1	4 9	4 2	3 13
100	59 2	30 8	20 15	16 3	13 5	11 7	10 1	9 1	8 5	7 11
200	118 3	61 0	41 14	32 5	26 10	22 14	20 2	18 2	16 9	15 6
300	177 5	91 8	62 12	48 8	39 15	34 4	30 4	27 3	24 14	23 0
400	236 6	122 0	83 11	64 11	53 4	45 11	40 5	36 5	33 3	30 11
500	295 8	152 8	104 10	80 14	66 9	57 2	50 6	45 6	41 8	38 6
600	354 10	183 0	125 9	97 0	79 14	68 9	60 7	54 7	49 12	46 1
700	413 11	213 8	146 8	113 3	93 4	80 0	70 9	63 8	58 1	53 12
800	472 13	244 0	167 6	129 6	106 9	91 6	80 10	72 9	66 6	61 6
900	531 14	274 9	188 5	145 8	119 14	102 13	90 11	81 10	74 10	69 1
1,000	591 0	305 1	209 4	161 11	133 3	114 4	100 12	90 11	82 15	76 12

Amount of Loan.	Years.									
	11	12	13	14	15	16	17	18	19	20
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	3 9	3 6	3 3	3 1	2 15	2 13	2 12	2 10	2 9	2 8
100	7 3	6 12	6 6	6 2	5 14	5 10	5 7	5 4	5 2	5 0
200	14 6	13 8	12 13	12 4	11 11	11 4	10 14	10 8	10 4	10 0
300	21 8	20 4	19 3	18 5	17 9	16 14	16 5	15 13	15 6	15 0
400	28 11	27 0	25 10	24 7	23 6	22 8	21 12	21 1	20 7	20 0
500	35 14	33 12	32 0	30 9	29 4	28 2	27 3	26 5	25 9	25 0
600	43 0	40 9	38 7	36 10	35 2	33 13	32 10	31 9	30 11	30 0
700	50 3	47 5	44 13	42 12	40 15	39 7	38 1	36 14	35 13	35 0
800	57 6	54 1	51 1	48 14	46 13	45 1	43 8	42 2	40 15	40 0
900	64 9	60 13	57 10	55 0	52 10	50 11	48 15	47 6	46 1	45 0
1,000	71 11	67 9	64 1	61 1	58 8	56 5	54 6	52 11	51 3	50 0

NOTIFICATION.

No. 1286 L.R.—The 28th February 1908.—In exercise of the power conferred by section 10 of the Land Improvement Loans Act, 1883, the Lieutenant-Governor is pleased to make the following rules, in supersession of those in section 152, pages 45-48, of the Bengal Famine Code (Revised Edition of 1905), as to the grant of loans under that Act to proprietors and occupants of land, in tracts which may, from time to time, be affected by distress, for the purpose of constructing tanks and executing other works in their own villages and giving employment to labourers thereon.

SLIP No. 3L.

In sub-rule (1) of rule 2 of the special rules under t[he] Improvement Loans Act, XIX of 1883, for tracts affe[cted] distress, published under Government Notification No. 1628 L. dated the 23rd March 1909, and inserted in the Board's Rule[s] 1902, by Circular order No. 8 of April 1909, *substitute* "Commissioners of Divisions" *for* "Board of Revenue;" and in sub-rul[e] (3) of the same rule *strike out* the words "through the Boa[rd] of Revenue."

4-1-1912.

SPECIAL RULES UNDER THE LAND IMPROVEMENT LOANS ACT, XIX OF 1883, FOR TRACTS AFFECTED BY DISTRESS.

1. These rules shall have effect in such tracts as may, from time to time, be declared by the Local Government to be affected by distress.

Application of rules.

2. (1) On the first warnings of distress, the Local Government will call upon the ~~Board of~~ Revenue to submit estimates of sums required for advances under the Land Improvement Loans Act, 1883, and will allot to each Division such amount as may, with reference to local conditions and the district programmes of village relief works, seem to be necessary.

Allotment of funds.

(2) Commissioners may divide the sums so allotted among the districts of their Divisions at their discretion, and may transfer assignments from the one district to another; but the total expenditure within the Division must be kept within the amount assigned.

(3) If a Collector considers the allotment assigned to his district to be insufficient, he shall report the fact and his requirements to the Commissioner, who shall, if possible, arrange for a transfer from another district, or report the matter, ~~through the Board of~~ Revenue, to the Local Government for orders.

3. (1) In distressed areas loans may be made for land improvements which will afford employment to the poor, with the assistance of free grants-in-aid from famine funds.

Loans combined with free grants.

(2) The general proportion of the free grant-in-aid to the total expenditure will be fixed for each Division by the Local Government.

(3) The proportion in individual cases, or classes of cases, shall be fixed by the Collector, but the previous sanction of the Commissioner must be obtained if that proportion varies by more than 25 per cent. from the average proportion fixed for the Division.

(4) Should the money thus advanced, or any part of it, be misapplied or spent otherwise than in accordance with the conditions of the gift, the whole amount shall be recoverable as arrears of land revenue under section 7 of the Act. For this purpose the

grant shall, in the first instance, be treated as part of the loan and may be remitted only if and when the work is found to have been duly completed.

Powers of sanction.

4. (1) Subject to the provisions of these rules, and provided that the district allotment is not exceeded Subdivisional Officers and Famine Relief Charge Superintendents, and also Deputy Collectors specially empowered by the Collector with the approval of the Commissioner of the Division, may sanction loans (including free grants-in-aid at the proportion fixed under rule 3) not exceeding Rs. 1,000 in each case, and the Collector may sanction such loans up to Rs. 5,000 in each case.

(2) Loans exceeding Rs. 5,000 shall require the sanction of the Commissioner, and loans exceeding Rs. 10,000 the sanction of the Board; and the Commissioner or the Board, as the case may be, may call for such detailed plans and estimates or for such professional opinion on the project proposed as may seem necessary before sanctioning any such loans.

Applications for loans.

5. (1) Applications for loans may be made orally or in writing to the Famine Relief Circle Officer or Charge Superintendent, or to any Revenue Officer not below the rank of a Kanungo.

(2) The officers authorised by clause (1) of this rule to receive applications shall keep with them, for free distribution, copies of the annexed Form D—I, and shall do their best to secure the presentations of all written applications as nearly as possible in that Form, but shall not reject any such application that may be presented in any other Forms.

(3) If applications are received orally, they shall at once be reduced to writing by the officer authorised to receive them.

Local enquiry.

6. (1) An officer receiving an application under rule 5 shall either make a local enquiry himself, or cause one to be made by a Famine Relief Officer not below the rank of a Circle Officer, or by a Revenue Officer not below the rank of a Kanungo, or by some reliable non-official agency if available, for the purpose of ascertaining the particulars mentioned on the reverse of Form D—I.

(2) A Kanungo or a Circle Officer shall be so employed only when a gazetted officer is not available.

(3) In addition to the procedure prescribed in this rule, an officer receiving application under rule 5 may, if he thinks fit, publish a notice under section 5 of the Act calling upon persons objecting to the loan to appear before the officer deputed to hold the local enquiry at a time and place to be fixed in the notice, and to submit their objections.

(4) Such notice shall be published by being affixed to a prominent place in the village in which the land, to the improvement of which the loan is to be applied, is situated.

Submission of application with report of local enquiry.

7. If the Famine Relief Officer or the Revenue Officer is not empowered by rule 4 to sanction the loan, he shall transmit the application with his report to the Collector or the officer who ordered the enquiry, as the case may be, provided that, if the receiving or enquiring officer is subordinate to a Famine Relief Charge Superintendent or to a Subdivisional Officer, he shall submit the application to his immediate superior.

Security.

8. In deciding whether the security offered is sufficient, the officer dealing with the application shall be guided by the following principles :—

(i) Where the amount of the loan does not exceed three-fourths of the value of the applicant's transferable interest in the land after the improvement has been made, no collateral security need be required.

(ii) Where the applicant's interest in the land is not sufficient of itself to guarantee the repayment of the loan, further security shall be required, which may consist of transferable interests in other lands belonging to the applicant or to other persons willing to become his sureties or of personal security; and such officer may, if empowered by Rule 4, at his discretion advance on such security an amount not exceeding five times the annual assessment of the land held by the applicant.

(iii) Where a body of five or more co-villagers bind themselves jointly and severally as contemplated in section 9 of the Act, their personal security will generally be sufficient.

9. (1) Where any application submitted refers to a project already entered in the district programme of village relief-works, the information given in the programme and in any plans that may have been prepared for the work may be referred to in dealing with such application.

Principles to be observed in determining the amount to be advanced.

(2) In determining the amout of the loan in such cases, the officer dealing with the application shall follow the estimates of cost of the works as given in the said programme. For other works the rate shall not exceed the ordinary local rate by more than 25 per cent.

10. If the proposed work be approved by the enquiring officer and if the security offered be good and sufficient, he may, on completion of the local enquiry, sanction the loan himself if empowered by rule 4 to do so; otherwise he shall forward the application with his report for orders under rule 7.

Procedure.

11. If the loan in sanctioned in the village by an officer other than the Collector, the sanctioning officer, after filling in the particulars mentioned on the reverse of Form D—I, and taking the security required by Rule 13, may, if so desired by the applicant, disburse the loan on the spot. Loans or instalments of loans sanctioned by the Collector or any higher authority may also be disbursed in the village by Subdivisional Officers and Famine Relief Charge Superintendents and by Deputy Collectors empowered under Rule 4, and by any reliable non-official agency, where available.

Disbursement of loans on the spot.

Provided that, when any loan is payable in more than one instalment, the second or any subsequent instalment shall not be paid by the disbursing officer, except as provided in rule 16.

12. For the purpose of rule 11, the officer concerned may draw a lump sum at a time on an abstract bill, subject to the following restrictions:—

Drawing of money on abstract bills.

(*a*) No officer disbursing loans under the said rule shall be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government Treasury.

(*b*) In no case shall the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

(*c*) The disbursing officer shall take the receipts of the payees on the spot as soon as advances have been made, and shall certify at the foot of the detailed bill that the advances were duly sanctioned by him and paid in his presence.

(*d*) The Collector shall prescribe a money-limit for the amount which may be drawn on an abstract bill by each officer with due regard to the circumstances of each case.

Explanation to clause (*a*).—It is not intended that the money should actually be returned to the Treasury on each occasion. When preparing the detailed bill, the disbursing officer should only show in it the unexpended balance of the advance as refunded. This balance will be deducted at the Treasury from the amount of the abstract bill submitted for a further advance.

Certificate for grant of loan and security bond.

13. If the loan is sanctioned, the applicant must sign a certificate in the annexed Form D—II (*a*); and, when the value of his interest in the land on which the work is to be executed, or in the said land, together with any other land belonging to him which he may have hypothecated, is not sufficient to cover the loan, he must execute, or cause to be executed a bond in the annexed Form D—II (*b*) or Form D—II (*c*) as the case may be.

Where payment will be made.

14. On the certificate under Rule 13 being signed, a copy of it shall be given to the applicant, with an order for payment which may be made at the District or Subdivisional Treasury or at the office of the Famine Relief Charge Superintendent, or at the applicant's village under rule 11, or by any officer specially deputed for the purpose by the Collector, as may be convenient.

Interest.

15. Interest shall be charged at one anna per rupee, or 6¼ per cent. per annum, except in the case of a misapplication of the loan, when interest shall be charged at double the above rate, as provided for in rules 22 and 23.

16. Loans shall ordinarily be given in three instalments, viz., two-fifths before the work has been commenced, two-fifths when it is approximately half finished, and one-fifth when it has been passed as completed after due inspection.

Payment of loans by instalments.

17. (1) Repayment shall be made by yearly or half-yearly instalments.

Repayment by instalments; date of first instalment.

(2) The date of the first instalment shall be the time when profit begins to accrue, but shall in no case be later than two and-a-half years from the date of the actual advance of the loan, or when the loan is advanced in instalments, from the date of the advance of the first instalment actually taken.

18. The date of the payment of the last instalment shall not ordinarily be later than twenty years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the date of the advance of the last instalment actually taken, the amount of the instalments being fixed, in cases in which such a principle is applicable, with reference to the annual profit expected to accrue from the improvement:

Date of last instalment, and principle on which instalments should be fixed.

Provided that the whole amount of the loan or such portion of it as will be recovered shall in all cases be repaid before the expiry of the period for which the improvement is likely to be effected.

19. (1) In the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed.

Closure of loan, on failure to take instalment due.

(2) The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector consistent with rules 17 and 18, in modification of the certificate in Form D—II (*a*) granted to the applicant when the loan was sanctioned.

ILLUSTRATION.—*A* applies for and obtains sanction to a loan of Rs. 1,000 payable to him in three instalments, two of Rs. 400 each (⅖ths of the total amount) and one of Rs. 200,

payable, respectively, on 1st January, 1st May and 1st September 1908. In the certificate granted to him, the loan is declared to be repayable in half-yearly instalments, beginning from the 1st October 1909. He takes only the first two instalments. The Collector may treat the loan as one of Rs. 800 completely paid on the 1st May 1908, and, if he does so, he must draw up a revised certificate in form D—II(*a*) in which all the conditions of the repayment of the loan actually taken are to be recorded.

Suspension of instalments or of interest.

20. (1) The realisation of instalments or of interest may be suspended, by the order, and at the discretion, of the Collector, on proof of failure of crops from causes beyond the borrower's control or of other exceptional calamity rendering the payment of instalments unduly burdensome to him.

(2) The Collector shall report every such suspension to the Commissioner, who shall pass such orders on the case as may seem proper.

(3) No interest shall be charged for the period of suspension. The total amount to be repaid shall remain the same as before.

(4) The power of suspension of payment of instalments which is conferred on the Collector by clause (1) of this rule may be exercised to the extent of Rs. 5,000 in any one case.

(5) Notwithstanding anything contained in clause (4) of this rule in all cases where suspension of revenue or rent has been granted on a large scale over a wide area, a suspension of payment of instalments due during the period for which suspension of revenue or rent has been granted shall be made by the Collector without reference to any higher authority, and the effect of such suspension shall be to postpone for one instalment period at a time the payment of all remaining instalments due on the loan.

Inspection and measurements.

21. (1) It shall ordinarily be sufficient, if a work has been properly located and measured out beforehand, to make a detailed measurement after it has been completed, a careful inspection being made only when the work is about half done, with the object of ascertaining whether the second instalment of the loan should be paid.

(2) If the final measurements agree substantially with those specified in the original estimate, the account shall be closed, any difference being adjusted by the Collector.

SLIP No. 210.

THE following corrections should be made in the "Special Rules under the Land Improvement Loans Act, for tracts affected by distress," embodied in Circular Order No. 7, of May, 1908:—

In sub-rule (2) of Rule 23 *for* the words "six months before" *substitute* the word "on."

2. A similar correction should be made in clause 2(*c*) of Form D—II(*a*) appended to the Rules.

3-10-1908.

22. (1) If at any time it is proved to the satisfaction of the Collector that any part of a loan has been misapplied, or that it is not being spent on the work for which it was intended, or that the statements made by the applicant in his application for the loan (Form D—I), or by his suroties in their bond proffering collateral security, as to the nature and extent of the encumbrances on the immoveable property pledged as security for the repayment of the loan, are in any particular untrue, the Collector may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue Authorities, proceed to recover the whole amount of the loan with such interest as may have become due thereon at the rate of 12½ per cent. per annum from the date on which the loan was made to the date of recovery.

Interest to be levied in the case of misapplication of loan, or of discovery of untruth of statements made by applicant or his sureties.

(2) Before determining to take action under clause (1) of this rule, the Collector shall take into consideration the expense of supervision, even when that may have been supplied by the debtor himself.

23. (1) In the circumstances described in rule 22, interest shall also be levied at 12½ per cent. per annum for the period intervening between the dates of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal becomes payable.

Interest for intervening period.

(2) The interest leviable in such cases shall be demanded in a lump sum, six months before the date on which the first consolidated instalment of principal and interest is made payable.

24. If the work for which a loan is made is carried out to the satisfaction of the Collector, and in accordance with the conditions imposed by these rules, and if it is necessary to grant some remission, it shall take the form of a remission of land revenue. The loan with interest shall ordinarily be recovered,

Forms of remission of part of loan.

25. When any portion of a loan or any interest leviable under rule 15 or rule 22 or rule 23, is found to be irrecoverable, a special report shall be made to the Board.

Irrecoverable loans.

26. The Board shall regulate the form of all returns, registers and accounts relating to loans advanced under these rules.

Returns, registers and accounts.

FORM D—I.

(See Rules 5, 6, 11, and 22.)

Form of Application for loan.

Name, father's name, residence, etc. of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consists of immoveable property, such property is free from encumbrances, and, if not, the nature and extent of the encumbrances, and, if registered, the number and date of the registered deed and the name of the registry office.	Nature of proposed work.	Situation of land on which work is to be executed. Reference to the Khatian number in the record-of-rights (if any) in which the lands are contained should be given.	Applicant's rights in the land.	Proposed dates of repayment (to be filled up by the sanctioning officer).	Remarks.
1	2	3	4	5	6	7	8

Applicant's signature.

$\frac{\text{I}}{\text{We}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above application are true to $\frac{\text{my}}{\text{our}}$ knowledge, except to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature of applicant.

N.B.—Column 3.—The Enquiring Officer should, so far as may be possible, enquire into the statements made as to encumbrances, and record the result of his enquiries on the reverse of this form.

[REVERSE OF FORM D—I.]

The following particulars should be ascertained by the Enquiring Officer:—

I.—Mahal, field number, area of land on which work is to be executed.

II.—Status of applicant, *i.e.*, whether proprietor or tenant. If a tenant, and the landholder's consent is required, whether the landlord objects.

III.—Security—

(1) If the land itself or the land itself together with any other land belonging to the applicant—the value of the applicant's interest in such land or lands, and the nature and extent of encumbrances, if any.

(2) If personal,—the names and status of the co-sureties.

(3) If land hypothecated by collateral surety,—its nature and value, and the nature and extent of pre-existing encumbrances, if any.

IV—The work—

(1) Its estimated utility and value.

(2) Objections, if any, of third parties.

V.—Dates on which the instalments of the loan should be received by the applicant.

Recommendations of the Enquiring Officer.

NOTE.—Where a record-of-rights has been prepared, a reference should be made to that record, in order to ascertain the interest of the applicant, or that of his collateral surety, in the land which it is proposed to pledge.

FORM D—II (*a*)

(SEE RULES 13 AND 19.)

Certificate granted under the Land Improvement Loans Act, 1883.

To , son of , of

1. On production of this certificate, the aforesaid is entitled to receive from Government in the district of , the following sums, on the dates noted against them, as a loan to be expended on (here describe clearly the nature of the work) :—

Date	Amount.
,,	,,
,,	,,

2. The conditions relating to the making and repayment of this loan are as follows :—

(*a*) That it shall be repayable on the dates and by the amounts specified below :—

Date	*Amount (Principal and interest).*
,,	
,,	

(*b*) That it shall be applied solely to the carrying out of the work specified above, in such manner as may be approved by the Collector, and that, if it be proved to the satisfaction of the Collector that any part of the loan has been misapplied, or is not being spent on the work in question, the whole amount of the loan shall be deemed to become forthwith due with interest at the rate of 12½ per cent. per annum, from the date on which the loan was made to the date of recovery.

(*c*) That in the event of misapplication of the loan, interest shall also be levied at 12½ per cent. per annum for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum ~~six months before~~ the date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That, for the repayment of the loan, the immoveable property specified in the margin is hypothecated to Government.

N.B.—(1) Both the land to be improved, and any other land belonging to the applicant, which he may have hypothecated as also any immoveable property hypothecated by others, as collateral security, should be described in the marginal specification, as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

N.B.—(2) In the description of immoveable property to be given in the margin, it shall be stated if the property is free from encumbrances, or, if not, what are the nature and extent of the encumbrances.

(*e*) That, if any instalment be not paid on the due date, the whole amount of the loan shall be deemed to have become due forthwith.

(*f*) That, if it be proved to the satisfaction of the Collector that the statements made by the aforesaid in

his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing and proceed to recover the whole amount of the loan with interest at the rate of 12½ per cent. per annum from the date on which the loan was made to the date of recovery.

(*g*) That, if the work be carried out to the satisfaction of the Collector, the sum of Rs. will be remitted as a free grant-in-aid.

(*h*) That the person to whom the loan is made shall carry out all directions which the Collector of the district, or any other person duly authorised in this behalf, may give with respect to (*i*) the manner in which the work will be executed, and (*ii*) the periodical returns to be furnished.

Signature of Collector or other officer sanctioning the loan.

I HAVE understood and agreed to the aforesaid terms and conditions.

Signature of applicant.

Received contents.

Signature of payee (the payee should affix a one-anna stamp, if the loan exceeds Rs. 20.)

FORM D—II (*b*)

(SEE RULE 13).

Security Bond to be used when the Applicant gives Personal Security.

WHEREAS has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, and the rules made thereunder, in virtue of which he is entitled to receive an aggregate sum of Rs. as a loan from Government; We hereby agree that if the said shall fail to comply with the terms on which the loan has been granted, either by misapplying the same

or by failing to pay any instalment on the date fixed for its payment, we will be jointly and severally liable to Government for such sum, not exceeding , as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

FORM D—II (*c*)

(SEE RULE 13.)

Hypothecation Bond to be used when immoveable property is preferred by Collateral Surety.

WHEREAS has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, and the rules made thereunder, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government; and whereas security for due application of the loan, and for the punctual repayment of the same, according to the terms of the certificate, is demanded from him; I (or we) hereby mortgage to Government the immoveable property mentioned in the schedule below, as collateral Security, and agree that, if he fails to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment, it shall be lawful for the Collector to recover from the said property such sum as may be necesary to make good the amount which, in consequence of 's failure to comply with the conditions of this certificate, may be due to Government.

SCHEDULE.

$\frac{\text{I}}{\text{We}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by $\frac{\text{me}}{\text{us}}$ as security for the repayment of the loan granted to are true to $\frac{\text{my}}{\text{our}}$ knowledge, save as to matters stated on information and belief, and as to these, $\frac{\text{I}}{\text{we}}$ believe the same to be true.

N.B.—In describing the immoveable property to be mentioned in the schedule above it shall be stated whether the property is free from encumbrances, or, if not, what are the nature and extent of the encumbrances.

NOTIFICATION.

No. 1287 L.R.—The 28th February 1908.—In exercise of the power conferred by section 4 of the Agriculturists' Loans Act, 1884, the Lieutenant-Governor is pleased to make the following rules, in supersession of all previous rules published with the notifications noted on the margin, as to loans to be made to owners and occupiers of arable land for the relief of distress, the purchase of seed or cattle and other purposes not specified in the Land Improvement Loans Act, 1883, but connected with agricultural objects.

Notification No. 930 (L.R.), dated the 19th February 1901 ; No. 3397 (L.R.), dated the 24th August 1901 ; No. 766 (L.R.), dated the 1st February 1902 ; No. 469 (L.R.), dated the 22nd January 1904 ; and No. 498 (T.R.), dated the 2nd May 1904.

RULES UNDER THE AGRICULTURISTS' LOANS ACT, XII OF 1884.

1. The Collector may sanction loans of sums not exceeding Rs. 700 in each case. Subdivisional Officers and any Deputy Collector who may be specially empowered in this behalf by the Collector with the approval of the Commissioner may sanction loans not exceeding Rs. 250. Loans exceeding Rs. 700 shall require the sanction of the Commissioner, and loans exceeding Rs. 5,000 the sanction of the Board. The district allotment may not be exceeded without the sanction of the Commissioner.

Power to sanction loans.

2. Applications for loans may be presented to the Collector or to any other Revenue Officer not below the rank of a kanungo authorised in this behalf by the Collector.

Application to whom to be made.

3. (i) Applications may be made orally or in writing.

(ii) The officers authorised by rule 2 to receive application shall keep with them for free distribution copies of the annexed Form A, and shall do their best to secure the presentation of all written applications as nearly as possible in that form, but shall not reject any such application that may be presented in any other form.

Forms of Application.

(iii) If applications are received orally, they shall at once be reduced to writing by the officer authorised to receive them.

4. (i) A Revenue Officer receiving an application under rule 2 shall either make a local enquiry himself or cause one to be made by another Revenue Officer not below the rank of a kanungo or by some reliable non-official agency, if available, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

Local enquiry.

(ii) A Kanungo shall be so employed only when a gazetted officer is not available.

5. If any Revenue Officer is not empowered by rule 1 to sanction the loan, he shall transmit the application with his report to the Collector or to the officer who ordered the enquiry, as the case may be, provided that, if the receiving or enquiring officer is subordinate to a Subdivisional Officer, he shall submit it to the Subdivisional Officer.

Submission of application with report of local enquiry.

6. The Local Government may, by general or special order empower any person to perform all or any of the functions of a Collector or of a Revenue Officer referred to in rules 2, 4 and 5.

Delegation of functions.

7. (i) When the applicant possesses an interest in immoveable property of value sufficient to secure the whole amount that may become payable in respect of the loan, he shall mortgage that interest, or a sufficient portion thereof, to the Government as security for the payment of that amount, and no further security need be required from him.

Security.

(ii) When the applicant does not possess an interest in immoveable property of such value as aforesaid, he shall procure some person or persons to become his surety or sureties for the payment of the said amount.

(iii) When the sureties are a body of village residents who bind themselves jointly and severally to the Government for the payment of the said amount, their personal security may be accepted, provided that the sureties have executed a bond in the annexed Form C. In other cases, the security given by the surety or sureties shall consist of the mortgage of immoveable property.

(iv) The Collector must in every case satisfy himself that the security offered in whatever form it is given is sufficient to guarantee the payment of the loan, and when he is of opinion that security other than land is sufficient, such security may be accepted.

8. If the loan applied for is one that can be granted under the provisions of section 4, sub-section (1) of the Act, and if the security offered is good and sufficient, the officer dealing with the application or the Collector, when the application and report have been transmitted to him under rule 5, may, on completion of the local enquiry sanction the loan himself, if empowered by rule 1 to do so ; otherwise the Collector shall forward the application, with his report thereon, to the Commissioner for disposal.

Procedure.

9. Where the Revenue Officer, other than the Collector, has power under Rule 1 to sanction the loan applied for, he may, as soon as the local enquiry is completed and the particulars mentioned on the reverse of Form A are filled in, take the security required by Rule 11, sanction the loan, and, if so desired by the applicant, disburse it on the spot. Loans or instalments of loans sanctioned by the Collector or any higher authority may be disbursed in the village by Subdivisional Officers and Deputy Collectors empowered under Rule 1, and by any reliable non-Official agency, where available:

Disbursement of loans on the spot.

Provided that disbursement on the spot may not in any case exceed Rs. 500 for a single item :

Provided also that, when any loan is payable in more than one instalment, the second or any subsequent instalment shall not be passed for payment by the sanctioning officer until he has had an enquiry made locally and satisfied himself that satisfactory progress is being made with the work for which the loan was sanctioned.

10. For the purposes of rule 9, the Revenue Officer may draw a lump sum at a time on an abstract bill, subject to the following restrictions:—

Drawing of money on abstract bills.

(*a*) No officer disbursing loans under the said rule shall be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into Government Treasury.

(*b*) In no case shall the submission of the detailed bill be delayed beyond the end of the month following that

in which the advance was drawn from the Treasury.

(*c*) The disbursing officer shall take the receipts of the payees on the spot as soon as advances have been made, and shall certify at the foot of the detailed bill that the advances were duly sanctioned by him and paid in his presence.

(*d*) The Collector shall prescribe a money-limit for the amount which may be drawn on an abstract bill by each officer with due regard to the circumstances of each case.

Explanation to clause (*a*).—It is not intended that the money should actually be returned to the Treasury on each occasion. When preparing the detailed bill, the disbursing officer should only show in it the unexpended balance of the advance as refunded. This balance will be deducted at the Treasury from the amount of the abstract bill submitted for a further advance.

Order granting loan, and security bonds.

11. (i) If the loan is sanctioned, the applicant must sign the order granting the loan, which shall be in the annexed Form B, as nearly as may be.

(ii) If the security for the repayment of the loan consists of the mortgage of an interest of the applicant, such as is referred to in clause (i) of rule 7, the mortgage may be effected by clause (*f*) of Form B being inserted in the order granting the loan, and by the order being attested by at least two witnesses, and by a copy thereof being sent to the registering officer under section 89 of the Indian Registration Act, 1877, as amended by section 3, Act VII of 1886.

(iii) If the security is furnished by a surety or sureties, it shall be taken where the sureties give only personal security in the annexed Form C, and where the surety or sureties mortgages or mortgage immoveable property, in the annexed Form D.

(iv) Every bond executed in Form D must be attested by at least two witnesess, and a copy of it must be sent to the registering officer under the said section 89 of the Indian Registration Act, 1877.

(v) If the loan is granted to a body of villagers who make themselves jointly and severally liable, they shall, in addition to signing the order in Form B, sign a bond in the annexed Form E.

12. A copy of the order granting the loan shall be given to the applicant, and, on presentation thereof, payment of the loan or of any instalment of the loan may be made to him either at the district or the subdivisional Treasury or on the spot under rule 9.

Payment where to be made.

13. (i) In the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed.

Closure of loan on failure to take instalment due.

(ii) The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken ; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18 in modification of the order in Form B granted to the applicant when the loan was sanctioned.

ILLUSTRATION.—*A* applies for and obtains sanction to a loan of Rs. 100 payable to him in four instalments of Rs. 25 on the 1st January, the 1st April, the 1st July, and the 1st October 1908. In the order granted to him, the loan is declared to be repayable in half yearly instalments, beginning from 1st October 1908. He takes only the first two instalments The Collector may treat the loan as one of Rs. 50 completely paid on the 1st April 1908, and if he does so, he must draw up a revised order in Form B, in which all the conditions of the repayment of the loan actually taken are to be recorded.

14. (i) The ordinary rate of interest on loans shall be one anna in the rupee, or $6\frac{1}{4}$ per cent. per annum.

Interest on loans.

(ii) The Local Government may, for special reasons and on special application through the Board of Revenue, sanction a loan at a lower rate of interest or without interest.

(iii) If any instalment of principal or of interest, or of consolidated principal and interest, is not paid when it falls due, the Collector shall charge interest on it at $6\frac{1}{4}$ per cent. per annum from the date of its falling due to the date of payment:

Provided that, whenever the Collector is satisfied that the default is due to inability to pay, and that the levy of such interest would be productive of hardship, he may, with the sanction of the Commissioner, reduce or remit it.

(iv) In charging penal interest on overdue instalments not suspended under rule 20, the same period of 15 days' grace shall be allowed as in the case of payments of cesses, and thereafter

interest shall be charged on the total of the overdue instalment at the same rate as the interest on the loan.

Interest for intervening period.

15. (i) Interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable.

(ii) The interest leviable in such cases shall be demanded in a lump sum six months before the date on which the first consolidated instalment of principal and interest is made payable.

Table of repayment.

16. The repayment of the loan shall be made in accordance with the table in the annexed Form F, which shows the amounts of equal yearly and half-yearly payments necessary to repay a loan advanced with interest at 6¼ per cent per annum for any number of years from one to twenty.

Repayment by instalments; date of first instalment.

17. Repayment shall be by equated yearly or half-yearly instalments, the date of the first instalment not being later than one year from the date of the actual advance of the loan, or, when the loan is advanced in instalments from the date of the advance of the last instalment actually paid.

Date of last instalment.

18. The date of the last instalment shall not be later than five years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, ten years from the date of the advance of the last instalment actually paid.

Date of repayments of loans.

19. The dates for payment of instalments (annual or half-yearly) shall be fixed by the Collector, with the sanction of the Commissioner, for each thana of his district, with reference to the season when repayment can most easily be made.

Explanation.—The season at which repayment can most easily be made will ordinarily be the time when crops grown for sale are taken to market. In jute districts, for instance, it would probably be best to provide for repayment by one annual instalment in September, when the jute crop is sold, except in cases where the borrower himself prefers to pay in two yearly instalments.

20. (i) The realisation of instalments or of interest may be suspended by the Collector on proof of failure of crops from causes beyond the borrower's control, or of other exceptional calamity rendering the payment of the instalments unduly burdensome to him.

Suspension of instalments or of interest.

(ii) The Collector shall report every such suspension to the Commissioner, who shall pass such orders on the case as may seem proper.

(iii) No interest shall be charged for the period of suspension; the total amount to be repaid shall remain the same as before.

(iv) The power of suspension of payments of instalments or of interest on loans which is conferred on the Collector by clause (i) of this rule may be exercised to the extent of Rs. 700 in any one case.

(v) Notwithstanding anything contained in clause (iv) of this rule in all cases where suspension of revenue or rent has been granted on a large scale over a wide area, a suspension of payment of instalments due during the period for which suspension of revenue or rent has been granted shall be made by the Collector without reference to any higher authority, and the effect of such suspension shall be to postpone for one instalment period at a time the payment of all remaining instalments due on the loan.

21. (i) The Collector shall in no case, without reference to the Commissioner, remit repayment of a loan; and he may recommend remission only in cases where the recovery of the loan in full would occasion serious hardship.

Remission of loan.

(ii) Remission may be sanctioned by the Commissioner up to the amount of loan a Collector may sanction, and by the Board up to the amount a Commissioner may sanction. Larger remissions shall in all cases require the sanction of the Local Government.

22. (i) If at any time it is proved to the satisfaction of the Collector that any part of a loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue authorities, proceed to recover the whole amount of the loan, with such interest and costs (if any) as may be payable in respect thereof.

Misapplication of loan.

(ii) before determining to take action under clause (i) of this rule, the Collector shall take into consideration the expense of supervision, even when that may have been supplied by the debtor himself.

Returns, registers and accounts.

23. The Board shall regulate the forms of all returns, registers, and accounts relating to loans under the Act.

FORM A.

(See Rules 3, 4, and 9.)

FORM OF APPLICATION.

Name, father's name, residence, etc., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consists of immoveable property, such property is free from encumbrances, and if not, the nature and extent of the encumbrances and, if registered, the number and date of the registered deed and the name of the registry office.	Object of the loan.	Situation of the land owned or occupied by applicant. Reference to the Khatian number in the record-of-rights (if any), in which the lands are contained shall be given.	Applicant's rights in the land.	Proposed date of repayment.
1	2	3	4	5	6	7

$\frac{I}{We}$ declare that the statements made by $\frac{me}{us}$ in the above application are true to $\frac{my}{our}$ knowledge, except as to matters stated on information and belief, and as to these $\frac{I}{we}$ believe the same to be true.

Signature of Applicant.

N.B.—Column 3.—The enquiring Officer should, so far as may be possible, enquire into the statements made as to encumbrances, and record the result of his enquiries on the reverse of this form.

[REVERSE OF FORM A.]

Particulars to be filled in by the Enquiring Officer.

I. Field number, and area of land owned or occupied by applicant, and Mahal in which it is situated.

II.—Status of applicant, that is, whether proprietor or tenant.

III.—Security—

(i) If an interest of the applicant in immoveable property, the nature and value of that interest and the nature and extent of pre-existing encumbrances thereon, if any.

(ii) Where sureties offer personal security, their number, names, residence, status and means.

(iii) If property other than the land itself, its nature and value, and nature and extent of encumbrances, if any.

IV.—Repayment—

(i) Suitable date for first instalment, with reference to the circumstances under which the loan is applied for.

(ii) Proposed instalments and period of repayment.

V.—Date on which the loan or any instalment thereof should be received by the applicant.

Recommendations of the Enquiring Officer.

NOTE—Where a record-of-rights has been prepared, a reference should be made to that record in order to ascertain the interest of the applicant, or that of his collateral surety, in the land which it is proposed to pledge.

FORM B.

(SEE RULES 11 AND 13)

Order granting loan under the Agriculturists' Loans Act, 1884, and the rules made thereunder , to , son of of

1. On production of this order the aforesaid is entitled to receive from Government, in the district of , the following sums, on the dates noted against each as a loan to be expended on (here describe clearly the object of the loan)—

Date	Amount.
,,	

2. The conditions relating to the making and repayment of this loan are as follows :—

(*a*) That it, with the interest and cost (if any) due in respect thereof, shall be repayable on the dates and by the amounts specified below :—

Date.	Amount (principal and interest).	Costs	Total.
,,	,,	,,	,,
,,	,,	,,	,,

(*b*) That in the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken ; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 17 and 18, in modification of this order.

(*c*) That interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum six months before the date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That the loan be applied solely to the purpose specified above, and that, if at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may proceed to recover the whole amount of the loan with such interest and costs (if any) as may be payable in respect thereof.

(*e*) That, if any instalment is not repaid on the due date the whole amount payable in respect of the loan shall be deemed to have become due.

(*f*) That, as security for the repayment of the loan, with any interest and costs that may become payable in respect of the same, the immoveable property specified in the margin is hereby mortgaged to Government.

This clause is to be inserted when the security for the repayment of the loan consists of the mortgage of an interest of the applicant in immoveable property.

(*g*) That, if it be proved to the satisfaction of the Collector that the statement made by the aforesaid in his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing, and thereupon the whole of such loan with such interest as may become due thereon, shall forthwith become due and payable.

Signature of Collector, Subdivisional Officer, or Deputy Collector.

I understand and agree to the aforesaid terms and conditions.

Signature of person to whom the loan is made.

Received Contents.

Signature of the payee.

FORM C.

(See Rules 7 and 11.)

Security bond to be used when sureties give personal security only.

Whereas has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which he is entitled to receive the sum of Rs. as a loan from Government for the purpose of (here state the purpose for which the loan is given). We hereby agree that if the said shall fail to comply with the terms on which the loan has been sanctioned, either by misapplying the same, or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due, we will

be jointly and severally liable to Government for such sum, not exceeding , as may be necessary to make good the amount which, in consequence of his default, he may have become liable to pay.

FORM D.

(See Rule 11.)

Security bond to be used when the security given by a surety or sureties consists of a mortgage of immoveable property.

Whereas has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which he is entitled to receive the sum of Rs.
as a loan from Govesnment for the purpose of (here state the purpose for which the loan is given), and whereas security for the due application of the loan and for the punctual repayment of the same according to the terms of the order is demanded from the said
(or we) mortage to Government the immoveable property mentioned in the schedule below, as security for the purposes aforesaid, and agree that if the said fails to comply with the term on which the loan has been sanctioned, either by misapplying the said loan or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due, it shall be lawful for the Collector to recover from $\frac{\text{me}}{\text{us}}$ personally or from the said property or from both such sum as may be necessary to make good the amount which, in consequence of the said 's default, may have become due to Government.

SCHEDULE.

$\frac{\text{I}}{\text{We}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by $\frac{\text{me}}{\text{us}}$ as security for the repayment of the loan granted to
are true to $\frac{\text{my}}{\text{our}}$ knowledge, save as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature.

FORM E.

(See Rule 11.)

Bond to be executed by villagers as security for a loan granted to them.

We, the undersigned persons as set forth in the schedule below, do hereby execute this joint and several bond, and do agree and will be firmly bound by the terms and conditions hereinafter mentioned.

Whereas we have on received from the Collector of an order dated the under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which we are entitled to receive the sum of Rs. as a loan from Government: We do hereby agree (1) that all and every one of us and our heirs and representatives and the heirs and representatives of each of us shall be jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof; (2) that the conditions set forth in the above-mentioned order will be binding on us and on our heirs and representatives and on the heirs and representatives of each one of us jointly and severally; and (3) that in case of default in repaying the said loan or any portion thereof the Government will have the right and power to realise the whole and every part of the money payable, from the person and property, whether moveable or immoveable, and whether mentioned in the said order or not, of all and of every one of us and of all and each of our heirs and respresentatives and the heirs and representatives of each one of us jointly and severally in accordance with the said Act and rules and in conformity with the terms and conditions of the said order.

signed. son of

by caste resident of

2 &c.

3 &c.

4 &c.

FORM F.

(See Rule 16.)

Table showing equated payments in liquidation of Loans under the Agriculturists' Loans Act, 1884. Interest 6¼ per cent. per annum : period of grace—1 year.

Equated yearly Payments.

Amount of Loan.	Years.									
	1	2	3	4	5	6	7	8	9	10
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	53 2	27 6	18 13	14 8	11 5	10 4	9 1	8 2	7 7	6 14
100	106 4	54 12	37 9	29 0	23 14	20 8	18 1	16 4	14 14	13 12
200	212 8	109 8	75 3	58 1	47 13	41 0	36 2	32 8	29 12	27 8
300	318 12	164 3	112 12	87 1	71 11	61 8	54 3	48 12	44 9	41 4
400	425 0	218 15	150 5	116 2	95 10	82 0	72 5	65 1	59 7	55 0
500	531 4	273 11	187 15	145 2	119 8	102 8	90 6	81 5	74 5	68 12
600	637 8	328 7	225 7	174 2	143 6	122 15	108 7	97 9	89 3	82 8
700	743 12	383 3	263 1	203 3	167 5	143 7	126 8	113 13	104 1	96 4
800	850 0	437 14	300 11	232 3	191 3	163 15	144 9	130 1	118 15	110 0
900	958 4	492 10	338 4	261 3	215 2	184 7	162 10	146 6	133 12	123 12
1,000	1,062 8	547 6	375 14	290 4	239 0	204 15	180 12	162 10	148 10	137 8

Amount of Loan.	Years.									
	11	12	13	14	15	16	17	18	19	20
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	6 7	6 1	5 12	5 7	5 4	5 0	4 14	4 11	4 9	4 7
100	12 13	12 1	11 7	10 15	10 7	10 1	9 11	9 7	9 2	8 14
200	25 11	24 3	22 14	21 14	20 15	20 2	19 7	18 13	18 4	17 13
300	38 8	36 4	34 6	32 12	31 6	30 3	29 2	28 4	27 6	26 11
400	51 6	48 6	45 13	43 11	41 14	40 4	38 14	37 10	36 9	35 9
500	64 3	60 7	57 5	54 10	52 5	50 5	48 9	47 1	45 11	44 8
600	77 1	72 9	68 12	65 9	62 13	60 6	58 5	56 8	54 13	53 6
700	89 14	84 10	80 4	76 7	73 4	70 7	68 0	65 14	63 15	62 4
800	102 11	96 11	91 11	87 6	83 11	80 8	77 12	75 5	73 1	71 3
900	115 9	108 13	103 2	98 5	94 3	90 9	87 7	84 11	82 4	80 1
1,000	128 6	120 14	114 10	109 4	104 10	100 10	97 3	94 2	91 6	88 15

Equated half-yearly Payments.

Amount of Loan.	Years.									
	1	2	3	4	5	6	7	8	9	10
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	27 0	13 15	9 9	7 6	6 1	5 4	4 10	4 2	3 13	3 8
100	54 0	27 14	19 2	14 12	12 3	10 7	9 3	8 5	7 9	7 0
200	108 0	55 12	38 4	29 8	24 5	20 14	18 6	16 9	15 2	14 1
300	161 15	83 9	57 5	44 5	36 8	31 5	27 10	24 14	22 11	21 0
400	215 15	111 7	76 7	59 1	48 10	41 12	36 13	33 2	30 8	28 0
500	269 15	139 5	95 9	73 13	60 13	52 3	46 0	41 7	37 14	35 1
600	323 15	167 3	114 11	88 10	72 15	62 10	55 4	49 12	45 7	42 1
700	377 14	195 1	133 13	103 6	85 2	73 1	64 7	58 0	53 0	49 1
800	431 14	222 14	152 15	118 2	97 4	83 8	73 10	66 5	60 9	56 1
900	485 14	250 12	172 1	132 15	109 7	93 15	82 14	74 9	68 2	63 1
1,000	539 14	278 10	192 2	147 11	121 10	104 6	92 1	82 14	75 12	70 2

Amount of Loan.	Years.									
	11	12	13	14	15	16	17	18	19	20
Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
50	3 4	3 1	2 15	2 13	2 11	2 9	2 8	2 7	2 5	2 4
100	6 9	6 3	5 14	5 9	5 5	5 2	4 15	4 13	4 11	4 9
200	13 2	12 5	11 11	11 2	10 11	10 4	9 15	9 10	9 6	9 2
300	19 10	18 8	17 9	16 12	16 0	15 7	14 14	14 7	14 0	13 10
400	26 3	24 11	23 6	22 6	21 6	20 9	19 14	19 4	18 11	18 3
500	32 12	30 13	29 4	27 15	26 11	25 11	24 13	24 1	23 6	22 12
600	39 5	37 0	35 2	33 9	32 1	30 14	29 13	28 14	28 1	27 5
700	45 13	43 3	40 15	39 2	37 6	36 0	34 12	33 11	32 12	31 14
800	52 6	49 6	46 13	44 11	42 12	41 2	39 12	38 8	37 6	36 6
900	58 15	55 8	52 10	50 4	48 1	46 5	44 11	43 5	42 1	40 15
1,000	65 8	62 11	58 8	55 13	53 7	51 7	49 11	48 2	46 12	45 8

7-5-1908.

B. S. Press—1-7-1908—413J(*a*)—1270—J. A. C. M.

2. *Strike off* the first six lines "The procedure ... . for such words" of rule 12, Section III, page 158 of the Boa[illegible] Rules, and *insert* the following in lieu thereof :—

Paragraph 648 of Public Works Department Code.

On the requisition of the Civil Officer, the Executive Engineer or the District Engineer will prepare detailed plans and estimates for works costing up to Rs. 2,500 each. But when the works are likely to exceed Rs. 2,500 in cost, a preliminary report and statement of probable cost, together with such general plans or sketches as may be necessary to elucidate the proposals, should be submitted for the administrative approval of the officer concerned befo[illegible]led estimate is [illegible]ed.

12. The procedure to be observed is as follows:—As regards Minor works, *i.e.*, those which are within the power of sanction of the Civil officer concerned, the Executive Engineer or the District Engineer will, on the requisition of the Civil officer, prepare detailed plans and estimates for such works. When the total of the estimate is within Rs. 200, the Executive Engineer, in districts where works are carried out by the Public Works Department, will send the plan and estimate direct to the Civil officer. When the estimate exceeds Rs. 200 (and in districts where District Boards carry out works for the Public Works Department, whatever the amount of the estimate may be), the plan and estimate will be sent by the Executive Engineer or District Engineer to the Superintending Engineer or Inspector of Works, who, after scrutiny, and if necessary, revision, will forward them to the Civil officer. Civil officers who have been given grant for Minor works from the Public Works budget should record their sanctions on estimates which have been duly approved by the Public Works officer competent the deal with them in the following forms:—

Paragraph 2026, Public Works Department Code.

"Estimate for sanctioned by for the sum of Rs. debitable to the allotment placed at his disposal by the Government of Bengal in No. , dated , as below:—

	Rs.
Allotment available for the year ...	
Less sanctioned previously... ..	
Amount of this sanction	
Balance of allotment still available ...	

The sanction should in all cases be intimated and the plans estimates sent to the Superintending Engineer or Inspector of Works, and not to the Executive Engineer or District Engineer direct.

Civil officers who have not recived any allotment for Minor works should send the plans and estimates approved to the Superintending Engineer or Inspector of Works, who will, if possible, sanction and allot from the grant at his disposal.

13. Commissioners and Heads of Departments should not call on Executive or District Engineers to prepare detailed estimates for works for the execution of which they are unable to find funds from the grants placed at their disposal.

14. To enable the Civil officers named below to exercise the powers conferred upon them by these rules, an allotment from the budget grant of the Public Works Department will be placed annually at their disposal:—

Commissioner, Burdwan Division.
" Presidency "
" Patna "
" Bhagalpur "
" Orissa "
" Chota Nagpur "
Commissioner of Excise and Salt.

15. For all Major works which exceed the limits of sanction f Civil officers, the administrative approval of the Local Govern- ent is required before detailed plans and estimates are required. he Executive Engineer or District Engineer will, on request by the Civil officer, furnish a rough plan for, an approximate estimate of, the cost of the work proposed. These will in all cases be sent to the Civil officer, through the Superintending Engineer or Inspector of Works, who should state if he considers that the amount provided in the appaoximate estimate is fair for a work of the class proposed.

" The Civil officer should furnish the Executive Engineer or District Engineer with particulars as to the reasons for which the building is required, and as to the accommodation which has to be provided, while the Executive Engineer or District Engineer should show that his plan will generally suit the Civil officer's requirements, and he should give particulars as to the class of work which it is proposed to provide for and show on what information his estimate of cost is based.

" On receipt of the rough plan and approximate estimate from he Superintending Engineer or Inspector of Works, the Civil fficer will submit them to Government in the Department con- rned. When administrative approval has been accorded, orders ill issue in the Public Works Department to the Superintending ngineer or Inspector of Works for the preparation of detailed ans and estimates.

" 16. When a scheme is submitted for approval, for which funds have not been allotted, the term ' administrative approval ' should be used for ' administrative sanction.' " 4-1-1906.

SLIP No. 194.

Omit Rule 18, Section III, Chapter VII, page Board's Rules 1902, promulgated by Circular Ord September 1906 and *insert* the following in its stead :

18. Payment of Municipal or Cantonment taxe

Municipal or Cantonment taxes on Government building (Government Circular No. 8 F., dated the 22nd February 1908).

ment buildings, whatever be t will be sanctioned by the Com Divisions and by the Directo Records, the Director of Agr Commissioner of Excise and Salt, Bengal, and the O of Bihar and Benares, when such taxes have been competent authority and the assessments certified by Article 98(*o*) of the Civil Account Code, volume case the head of a Department or office considers t ment is excessive, the matter should be represent higher authorities. 5-5-08.

SLIP No. 215.

Omit rule 17, Section III, Chapter VII, page 158 of Board's Rules 1902, and *substitute* the followiug in its stead :—

17. The Commissioners of Divisions, the Director of La Records, the Director of Agricultur the Commissioner of Excise and Sa Bengal, and the Opium Agents of Bih and Benares have been authorised t sanction the payment of rent of land o buildings held by Government up to Rs. 144 per annum in each case, subject to (*a*) the existence of budget provision ar (*b*) the condition that the necessity for renting a building fo Government purposes will be attested by the Executive Engineer concerned, as required by Article 98(*n*), Civil Account Co Volume I. They are also authorised to sanction the renting of ordinary office accommodation within the following limits :—

Payment of rent for lands or buildings held by Government, Article 98(*n*), Civil Account Code, Volume I, Government Circular No. 35F., dated the 25th August 1908.

Payment of rent of ordinary office accommodation (Government Circular 2T.—F., dated the 5th May 1908.)

When the accommodation is provided in a separate building.	Rs. 100 a month.
When the accommodation is provided in a building partly used as a private residence.	One-half the tot subject to a maximum of Rs. 45 month. 1-12-0

(2) The following new rules should be inserted as ru 17 and 18, section III, chapter VII, page 158 :—

"17. The Commissioners of Divisions, the Director of Land Records, the Director of Agriculture, the Commissioner of Excise and Salt, Bengal, and the Opium Agents of Bihar and Benares have been authorized to sanction the payment of rent of lands or buildings held by Government up to Rs. 100 per annum in each case. The necessity of renting the building for Government purposes should, as required by Article 98(*n*) of the Civil Account Code, Volume I, be attested by the Executive Engineer concerned."

Payment of rent for lands or buildings held by Government. Article 98 (*n*), Civil Account Code, Volume I (Government Circular No. 11F., dated 20th March 1906).

"18. Payment of Municipal taxes on Government bui will be sanctioned by the Commi and by the Director of Land Records Director of Agriculture, the Commissione of Excise and Salt, Bengal, and the Opium Agents of Bihar and Benares. The assess ment must, however, be first attested by the Executive Engine or Departmental Officer, as required by Article 98 (*o*) of the Civil Account Code, Volume I." 6-9-1906.

Municipal taxes on Government buildings, Article 98 (*o*) of Civil Account Code, Volume I (Government Circular No. 11F., dated 20th March 1905).

(3) The follo

SLIP No. 139.

Insert the following as rule 17, page 158 :—

SLIP No. 233.

Insert the following as a sub-para. to rule 19, se Chapter VII, page 158.

"Under Item L—VII of the Resolution of the Go India cited above, Collectors and Deputy Commissione powered to execute deeds of contracts and other in matters connected with the lease or sale of land."

Page 152.—In Section III, Chapter VII, *add* the fol as rules 10 and 11 :—

"10. The powers of Civil Officers to sanction estimate individual works are as follows:—

	Rs.
Board of Revenue	2,500
Commissioners of Divisions ... ... / Commissioner of Excise	500
Collectors of Districts and Deputy Commissioners	200

"11. The procedure to be observed is as follows :—As regards the Minor Works, *i. e.*, those which are within the power of sanction of the Civil Officer concerned, the Executive Engineer or the District Engineer, on the requisition of the Civil Officer, should prepare detailed plans and estimates and send them to him direct when the total of the estimate is within Rs. 200. When the total exceeds that sum, the plans and estimates should be sent to the Superintending Engineer or Inspector of Works, as the case may be, who, after scrutiny and revision (if necessary), should forward them to the Civil Officer.

"Civil Officers who have not received any allotment for such works should send the approved plans and estimates to the Superintending Engineer or Inspector of Works, who will sanction and allot funds from the grant at his disposal.

"As regards Major Works, *i. e.*, those which are *not* within the power of sanction of the Civil Officer concerned, the Civil Officer should furnish the Executive Engineer or District Engineer with particulars as to the reasons for which the building is required and as to the accommodation which has to be provided, upon which the Executive Engineer or District Engineer should furnish a rough plan of the work proposed together with an approximate estimate of its cost. It is for these latter officers to show that the plan will generally suit the requirements, and to give particulars as to the class of work which it is proposed to provide for, together with the data upon which the estimate of cost is based. The rough plan and approximate estimate should be sent to the Civil Officer through the Superintending Engineer or Inspector of Works, who should state whether the estimate is a fair one. Upon receipt of this information the Civil Officer should submit the papers to Government in the Department concerned."

23-3-1903.

7. Repayment shall be by half-yearly instalments. The date of the first instalment shall not, as a rule, exceed two years from the date of the loan, and shall, in cases in which such a principle is applicable, be fixed with reference to the time when the improvement will begin to yield a return.

Payment of first instalment.

8. The date of the last instalment shall not ordinarily exceed ten years from the date of the loan, the amount of the instalments being fixed in cases in which such a principle is applicable, with reference to the annual profit expected to accrue from the improvement. With the sanction of the Board of Revenue, the time for payment may, in special cases, be extended to 20 years.

Date of last instalment.

9. If the proposed improvement falls within the provisions of section 4, clause (2) of the Act, and the security offered is good and sufficient, the Collector may, on completion of the local enquiry, sanction the loan himself, if empowered by rule 2 to do so; otherwise he shall forward the application, with his report thereon, to the Commissioner for disposal.

Procedure.

10. If the loan be sanctioned, the applicant shall be required to sign a certificate in the annexed Form B, and, when his interest in the land to be improved is not sufficient to cover the loan, to execute (together with his sureties, if any,) a bond in the annexed Form C or D, as the case may be. If the loan is granted to a body of villagers who make themselves jointly and severally liable, they shall, in addition to signing the certificate in Form B, sign a bond in Form D[A].

Certificate.

11. A copy of the certificate shall be given to the applicant, and, on presentation thereof, payment of the loan shall be made to him at the district or subdivisional treasury.

Payment where to be made.

12. (*a*) The ordinary rate of interest shall be one anna in the rupee, or 6¼ per cent. per annum.

Rate of interest.

(*b*) The Local Government may, for special reasons, and on special application through the Board of Revenue, sanction a loan at a lower rate of interest, or without interest.

(*c*) If any instalment of principal or of interest, or of consolidated principal and interest is not paid when it falls due, the Collector shall charge interest on it at not less than 6¼ per cent. per annum from the date of its falling due to the date of payment.

13. The payment of the loan shall be made in accordance with the table in annexed Form E, which shows the amount of equal half-yearly payments necessary to repay a loan advanced with interest at 6¼ per cent. per annum for any number of years from one to twenty.

Table of repayment.

14. The dates for payment of instalments shall be the 30th June and the 31st December of each year.

Suspension of instalment.

15. The realisation of instalments may be suspended by the Collector on proof of failure of crops or other exceptional calamity. The Collector shall report any such suspension, through the Commissioner, to the Board of Revenue, who shall pass such orders on the case as may seem proper.

Inspection.

16. The Collector shall make provision for the inspection, from time to time, of any work undertaken under the Act. In all cases the work shall, if possible, be inspected within one month from the expiration of the time within which completion is directed in the certificate.

Misapplication of loan.

17. If at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue authorities, proceed to recover the whole amount of the loan with such interest as may have become due thereon.

Returns and registers.

18. The Board of Revenue shall regulate the forms of all returns, registers, and accounts relating to loans under the Act.

Rules under Section 11, having effect only in temporarily-settled estates.

1. *Reclamation of waste land.*—When land is reclaimed from waste and brought under cultivation by means of a loan granted under Act XIX of 1883, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land until after the expiration of a period of three years, reckoned from the beginning of the harvest first reaped after such reclamation was effected.

2. *Improvement by irrigation.*—When land assessed at unirrigated rates is improved by irrigation by means of a loan granted under Act XIX of 1883, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land—

(*a*) If the irrigation is provided by the construction of a new masonry well, until after the expiration of twenty years, reckoned from the beginning of the harvest first reaped after such improvement was effected;

(*b*) If the irrigation is provided by the construction of a distributary from a canal, until after the expiration of a period of five years, reckoned as in clause (*a*) of this rule directed; or

(*c*) If the irrigation is provided by any means other than those hereinbefore in clauses (*a*) and (*b*) specified, until after the expiration of a period of ten years, reckoned as in clause (*a*) of this rule directed.

Insert the following instructions after instruction 6 :—

7. The half-yearly instalments of repayment shown in Form E appended to the rules under the Land Improvement Loans Act should be arranged so that the interest will gradually decrease with the decrease of the principal. For instance, in the case of a loan of Rs. 1,000 payable in 20 equal instalments, the first of which is due on the 31st December 1901, the division of principal and interest should be arranged in accordance with the following table:—

No.	Date.	Principal.	Interest.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1	31st December 1901	36 12 0	31 4 0	68 0 0
	Balance ...	963 4 0		
2	30th June 1902	37 14 4	30 1 8	68 0 0
	Balance ...	925 5 8		
3	31st December 1902	39 1 4	28 14 8	68 0 0
	Balance ...	886 4 4		
4	30th June 1903	40 4 10	27 11 2	68 0 0
	Balance ...	845 15 6		
5	31st December 1903	41 9 0	26 7 0	68 0 0
	Balance ...	804 6 6		
6	30th June 1904	42 13 10	25 2 2	68 0 0
	Balance ...	761 8 8		
7	31st December 1904	44 3 3	23 12 9	68 0 0
	Balance ...	717 5 5		
8	30th June 1905	45 9 4	22 6 8	68 0 0
	Balance ...	671 12 1		
9	31st December 1905	47 0 1	20 15 11	68 0 0
	Balance ...	624 12 0		
10	30th June 1906	48 7 8	19 8 4	98 0 0
	Balance ...	576 4 4		
11	31st December 1906	49 15 11	18 0 1	68 0 0
	Balance ...	526 4 5		
12	30th June 1907	51 8 11	16 7 1	68 0 0
	Balance ...	474 11 6		
13	31st December 1907	53 2 8	14 13 4	68 0 0
	Balance ...	421 8 10		
14	30th June 1908	54 13 3	13 2 9	68 0 0
	Balance ...	366 11 7		
15	31st December 1908	56 8 8	11 7 4	68 0 0
	Balance ...	310 2 11		
16	30th June 1909	58 4 11	9 11 1	68 0 0
	Balance ...	251 14 0		
	31st December 1909	60 2 1	7 13 11	68 0 0
	Balance ...	191 11 11		
	30th June 1910	62 0 2	5 15 10	68 0 0
	Balance ...	129 11 9		
	31st December 1910	63 15 2	4 0 10	68 0 0
	Balance ...	65 12 7		
	30th June 1911	65 12 7	2 3 5	68 0 0
	Total ...	1,000 0 0	360 0 0	1,360 0 0

8. The following table shows the amount of principal and terest due each half-year on each of the instalments of an vance of Rs. 100. The instalments for loans of larger or

SLIP No. 181.

Add at the end of instruction 10(*e*) between pages 162-163 170-171 the following clause :—

Noting thereon that the money advanced has been paid ish before him to the loanee."

1-2-1908.

smaller amounts can be ascertained by simple multiplication c division:—

Table for Rs. 100.

No.	Date.		Principal.	Interest.	Total.
			Rs. A. P.	Rs. A. P.	Rs. A. P.
1	31st December 1901	... .	3 10 10	3 2 0	6 12 10
		Balance ...	96 5 2		
2	30th June 1902 ...	... .	3 12 8	3 0 2	6 12 10
		Balance ...	92 8 6		
3	31st December 1902	. ...	3 14 7	2 14 3	6 12 10
		Balance ...	88 9 11		
4	30th June 1903 ...	... ...	4 0 6	2 12 4	6 12 10
		Balance ...	84 9 5		
5	31st December 1903	... ...	4 2 6	2 10 4	6 12 10
		Balance .	80 6 11		
6	30th June 1904 ...	... .	4 4 8	2 8 2	6 12 10
		Balance ...	76 2 3		
7	31st December 1904	.. ..	4 6 9	2 6 1	6 12 10
		Balance .	71 11 6		
8	30th June 1905 ...	. ..	4 9 0	2 3 10	6 12 10
		Balance . .	67 2 6		
9	31st December 1905]	... ...	4 11 3	2 1 7	6 12 10
		Balance ...	62 7 3		
10	30th June 1906 ...	. ...	4 13 7	1 15 3	6 12 10
		Balance ...	57 9 8		
11	31st December 1906	... ...	5 0 0	1 12 10	6 12 10
		Balance ...	52 9 8		
12	30th June 1907 ...	... ...	5 2 7	1 10 3	6 12 10
		Balance ...	47 7 1		
	31st December 1907	... ...	5 4 11	1 7 11	6 12 10
		Balance ...	42 2 2		
	30th June 1908 ...	... ...	5 7 9	1 5 1	6 12 10
		Balance ...	36 10 5		
	31st December 1908	... ...	5 10 6	1 2 4	6 12 10
		Balance ...	30 15 11		
	30th June 1909 . .	. ...	5 13 4	0 15 6	6 12 10
		Balance ...	25 2 7		
	31st December 1909	... ...	6 0 3	0 12 7	6 12 10
		Balance ...	19 2 4		
18	30th June 1910 ...	... ...	6 3 3	0 9 7	6 12 10
		Balance ...	12 15 1		
19	31st December 1910	... .	6 6 0	0 6 6	6 12 6
		Balance ...	6 9 1		
20	30th June 1911 ...	... ...	6 9 1	0 3 5	6 12 6
		Total ...	100 0 0	36 0 0	136 0 0

9. When a joint bond in Form D[A] is taken from the recipients :—

(*a*) Recovery should be made, as far as possible, from each joint-debtor according to the amount received by him and specified in the bond.

(*b*) Solvent members can be made to help in realizing dues from defaulters.

(*c*) If it proves to be impossible to collect from each joint-debtor in the manner indicated in (*a*) and (*b*), and if there is no sufficient reason to recommend a remission, recovery may then be made from the solvent joint-debtors.

(*d*) Recovery should be made by Subdivisional Officers or Deputy Collectors or other Revenue officers whom the Collector may depute. Where loans have been extensively and simultaneously taken, it would probably be possible to arrange for collecting at fixed centres. On failure to collect, recourse should be had to the certificate procedure.

(*e*) A list should be attached to the Form (D^A) showing the sums actually taken individually by each joint-debtor. The list should be signed by the officer who distributes the loans.

10. In order to facilitate the realization of loans under the Land Improvement Loans Act—

(*i*) The repayment of instalments by money-order should be encouraged as far as practicable, as this will obviate the necessity of visits to the Subdivisional or District head-quarters.

(*ii*) Borrowers should be supplied with printed slips showing how the money-order form is to be filled up and containing a note of the date of each instalment.

11. With reference to the above instruction, the following form of notice, vernacular versions of which can be obtained from the Superintendent of Stationery, is prescribed for general use:—

Loan of Rs.

to

of village

of thana

made on

under the Land Improvement Loans Act

as follows: After the first instalment ... record has been deposited in the record-room, then, ... the next instalment is payable, the record should be obtained from the record-room and be re-deposited there in the first week of the month following that in which such instalment was paid, and after the necessary entries have been made in register 21; and similarly in regard to each successive instalment. Progress in collections should be watched by means of the register and, where the Collector thinks such is needed, by an arrear list. The treasury *chalans* admitting payment of the instalments of the loan should be sent to the record-keeper to be filed with the records concerned.

1-11-1909.

SLIP No. 239.

PAGE 161. *Insert* the following as instruction 17A:—

17A. Each record of a Land Improvement Loan case should be deposited in the record-room in the first week of the month following that in which the loan has been made after the necessary entries are made in Register 21.

NOTICE.

You have separately agreed to repay the above loan in the instalments noted below :—

Date when due.	Amount payable.		
	Principal.	Interest.	Total.

2. You should pay each instalment to the Collector / Subdivisional Officer of on the date it is due.

3. If you like you may send the instalments due to the Collector / Subdivisional Officer of by money-order.

4. If you send the instalment by money-order you must be careful to write in the money-order the name of the person who took the loan, or if there were several persons, the name of the principal person. You must also write your village and the thana in which it is situated.

5. You must also be careful to write on the money-order that the instalment is paid on account of the original loan of Rs.

6. You must write all these things clearly so that there will be no confusion.

12. *Register 21—Land Improvement Advances*—Should be written up by mauzas and the mauzas be grouped by thanas and under thanas according to the years in which the loans were originally granted.

13. In the case of bonds with joint obligations, the unit for entry in Register 21 should be the bond, but the separate obligation of each recipient of the loan should be recorded.

14. When a loan has been repaid in full the word "satisfied" should be entered in the remarks column of Register 21.

15. A certificate should be attached to Annual Return XXVIII—Recovery of Advances—to the effect that it has been prepared from Register 21.

16. The clerk in charge of Register 21 (Advances under the Land Improvement Loans Act) is primarily responsible that the register is properly and correctly kept, and also that, when an instalment of a loan is not repaid on the date on which it falls due, the fact is immediately brought to the notice of the Deputy Collector in charge in order that the Collector may issue such orders as may seem necessary.

17. At the close of every quarter, the Deputy Collector in charge or other gazetted officer, should satisfy himself by an examination of the entries in Register 21 that the realisations have been correcly posted and the balances correctly brought forward ; also that action is being taken in all instance of arrears. It should be noted in the register that the examinntion in question has been made. 5-3-1904.

Slip wanted

Insert the following as instruction 18 :—

18. The Board having been recently addressed by the Commissioner of the Presidency Division on the subject of the retention of title-deeds relating to property pledged as security for the repayment of loans granted under the Land Improvement and Agriculturists' Loans Act, consulted the other Commissioners on the subject and asked them to report the practice obtaining in the several districts of their divisions.

The Board have considered their replies and are not satisfied as to the general necessity of taking possession of the title-deeds of a borrower of a loan advanced under the Land Improvement Loans Act, even when the amount of the loan exceeds Rs. 500. Any provision to this effect might, in their opinion, tend to unduly discourage the taking of this class of loans; but, on the other hand, they see no objection to such a precaution being taken at the discretion of the Collector whenever he considers it to be desirable. In such cases the deeds should be kept under lock in the record-room and a register in the following, or other suitable, form should be opened :—

1	2	3	4	5	6
Serial number.	Number and year of the case in which title-deed is filed.	Name of the party filing the title-deed.	Date of filing.	Nature and date of the title-deed.	Name of executant.

7	8	9	10	11
Name of the person in whose favour executed.	Whether registered or not.	Date of return.	Signature of recipient.	REMARKS.

SLIP No. 178.

Substitute "20th October" *for* "1st August" in the first sentence of instruction 2, Sections IV and V, Chapter VII, pages 161 and 170, and *insert* after that instruction the following instruction:—

"2A. The following dates have been fixed for the submis- of—

(1) First estimates:—

By Collectors of districts to Commissioners of Divisions	20th September.
By Commissioners of Divisions to Board of Revenue in respect of loans under Classes I and II	20th October.
By Commissioners of Divisions to Government in respect of loans under Classes III and IV	20th October.
By Commissioners of Divisions to Accountant-General in respect of loans under all the four classes	20th October.
By the Board of Revenue to Government in respect of loans under Classes I and II	20th November.
By the Accountant-General to Government in respect of the loans under all the four classes in a consolidated estimate	20th November.

(2) Revised estimates in case of emergency:—

By Collectors to Commissioners ...	15th January.
By Commissioners to Board of Revenue ...	25th January.
By Board to Government	1st February.

10-1-1908.

3. Nothing in these rules shall be deemed to affect the powers of the Board of Revenue or of the Local Government to grant, in special cases, loans under the Act on other terms than are herein provided, or to affect the terms of any special agreement under which any loan under the Act has been, or shall be, granted, or of any unexpired settlement.

INSTRUCTIONS FRAMED BY THE BOARD WITH REFERENCE TO THE PRECEDING RULES.

Sums to be allotted by Government.

1. Loans under the preceding rules will be made from such sums as the Local Government may, from time to time, allot to the Board of Revenue for the purpose.

Estimate.

2. Commissioners should submit to the Board by the 1st August of each year an estimate of their requirements for loans under the Act for each of the districts of their Divisions for the ensuing financial year; and when orders thereon are received from Government and an allotment is made, the Board will distribute it. Commissioners may divide the sum so allotted among the districts of their Divisions at their discretion, and may transfer assignments from one district to another, provided that the expenditure in the Division be kept within the amount assigned to it.

Irrecoverable balance.

3. When any portion of the amount payable in respect of a loan made under these rules is found to be irrecoverable, a special report should be made to the Board of Revenue.

Power of Board to make remissions.

4. By Government order No. 306 $\frac{T.}{F.}$, dated the 17th May 1900, the Board are empowered to remit irrecoverable loans under the Land Improvement Loans Act up to a limit of Rs. 100 (principal *plus* interest), and by the same order they are required to submit to Government a half-yearly statement showing the sums so remitted.

Enquiries as to securities.

5. Revenue officers are required to satisfy themselves that the property mortgaged by debtors as security for repayment of loans is of such a nature and value that, if sold, its sale-proceeds will be sufficient to cover both the loans and the interest that has accrued thereon.

Reports for remissions.

6. In submitting applications for sanctions to write off irrecoverable loans granted under the Land Improvement Loans Act, Commissioners are requested to state in each case whether attempts have been made to sell locally the property pledged as security for the repayment of the loan.

A.

Form of application (see rule 4).

Name, father's name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise.	Nature of proposed improvement.	Situation of the land to be improved.	Applicant's rights in the land.	Proposed dates of repaymer
1	2	3	4	5	6	7

(*Applicant's signature.*)

(Reverse of Form A.)

Particulars to be filled in by Inspecting Officer.

I.—Mahal, field number, area of land to be improved ... ...

II.—Status of applicant, *i.e.*, proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord objects ... ...

III.—Security—

(i) If the land itself, the value of the applicant's interest in it ... ...

(ii) If personal, the names and status of the co-sureties ... ...

(iii) If property other than the land itself, its nature, value, and extent of pre-existing encumbrances, if any ...

Slip No. 83.

Substitute the following revised forms A, B and D for those attached to the rules under the Land Improvement and Agriculturists' Loans Acts on pages 162 to 165 and 171 to 173 of the Board's Rules, 1902:—

I.—UNDER THE LAND IMPROVEMENT LOANS ACT.

Form A.

Application (see Rule 4).

Name, father's name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consist of immoveable property, such property is free from encumbrances, and, if not, the nature and extent of the encumbrances.	Nature of proposed improvement.	Situation of the land to be improved.	Applicant's right in the land.	Proposed dates of repayment.
1	2	3	4	5	6	7

(*Applicant's Signature.*)

$\frac{\text{I}}{\text{We}}$ declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above application are true to $\frac{\text{our}}{\text{my}}$ knowledge, except as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature of Applicant.

(REVERSE OF FORM A.)

Particulars to be filled in by Inspecting Officer.

I.—Mahal, field number, area of land to be improved ...

II.—Status of applicant, *i.e.*, proprietor or tenant. If a tenant and the landlord's consent is required, whether the landlord objects ... ...

III.—Security—

(i) If the land itself, the value of the applicant's interest in it ... ...

(ii) If personal, the means and status of the co-sureties ...

(iii) If property, other than the land itself, its nature, value, and extent of pre-existing encumbrances, if any ...

IV.—The improvement—

(i) Its estimated utility and value ... ...

(ii) Objections, if any, of third parties ... ...

(iii) Probable date on which it will begin to yield profit ...

V.—Repayment—

(i) Suitable date for the first instalment with reference to IV (iii) ... ...

(ii) Proposed instalments and period of repayment ...

VI.—Date on which the loan or any instalment thereof should be received by the applicant ... ...

Recommendations of Inspecting Officer.

FORM B.

(*See Rule 10.*)

CERTIFICATE GRANTED UNDER THE LAND IMPROVEMENT LOANS ACT, 1883.

To *son of* *of*

On production of this certificate the aforesaid is entitled to receive from the Collector of the following sums on the dates noted against each, as a loan to be expended on (here describe clearly the nature of the improvement) the land specified in the margin :—

Dates.	Amounts.
,,	,,

2. The conditions relating to the making and repayment of this loan are as follows :—

(*a*) That it, with the interest thereon, shall be repayable on the dates and by the amounts specified below :—

Date.	Principal.	Interest.	Total.
,,	,,	,,	,,
,,	,,	,,	,,

(*b*) That in the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled

IV.—The improvement—

(i) Its estimated utility and value ...
(ii) Objections, if any, of third parties ...
(iii) Probable date on which it will begin to yield profit ... ...

V.—Repayment—

(i) Suitable date for first instalment with reference to IV (iii) ... ...
(ii) Proposed instalments and period of repayment ... ...

VI.—Date on which the loan or any instalment thereof should be received by the applicant ... ...

Recommendations of Inspecting Officer.

FORM B.

(See rule 10.)

CERTIFICATE GRANTED UNDER THE LAND IMPROVEMENT LOANS ACT, 1883.

To *son of* *of*

ON production of this certificate the aforesaid is entitled to receive from the Collector of the following sums, on the dates noted against each, as a loan to be expended on (here describe clearly the nature of the improvement) the land specified in the margin :—

Dates.	Amounts.
,,	,,

2. The conditions relating to the making and repayment of this loan are as follows :—

(*a*) That it, with the interest thereon, shall be repayable on the dates and by the amounts specified below :—

Date.	Principal.	Interest.	Total.
,,	,,	,,	,,
,,	,,	,,	,,

(*b*) That it shall be applied solely to the purpose specified above, and that if it shall be proved to the satisfaction of the Collector that any part of the loan has been misapplied, the whole amount of the loan shall, with such interest as may have become due thereon, be deemed to have become due.

These clauses to be used only when needed.

(c) That unless (here enter any conditions as to the period or periods appointed for completing the work) the work has been completed by (date) or any extension of the said date granted by the Collector, the loan shall be held to have been misapplied.

(d) That for the repayment of the loan with any interest due on the same, the immoveable property specified in the margin is, in addition to the land on which the improvement is to be made, hypothecated to Government.

(e) That if any instalment is not paid on the due date, the whole amount of the loan shall be deemed to have become due.

Signature of Collector.

I understand and agree to the aforesaid terms and conditions.

Signature of Certificate-holder.

N. B.—Both the land to be improved and all the immoveable property hypothecated as collateral security, whether by the borrower himself or by a surety or sureties, should be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

Form C.

(*See rule 10.*)

Security Bond to be used when Applicant proffers Personal Security.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government, we hereby agree that if the said shall fail to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment or any interest that may be due, we will be jointly and severally liable to Government for such sum not exceeding as may be necessary to make good the amount which, in consequence of his default, he may have become liable to pay.

Form D.

(*See rule 10.*)

Hypothecation Bond to be used when immoveable property is proffered by Collateral Surety.

Whereas has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the

to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector, consistent with rules 7 and 8, in modification of this certificate.

(*c*) That interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump-sum six months before the date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That it shall be applied solely to the purpose specified above, and that if it shall be proved to the satisfaction of the Collector that any part of the loan has been misapplied, the whole amount of the loan shall, with such interest as may have become due thereon, be deemed to have become due.

These clauses to be used only when needed.

(*e*) That unless

* the work has been completed by

or any extension of the said date granted by the Collector, the loan shall be held to have been misapplied.

(*f*) That for the repayment of the loan, with any interest due on the same, the immoveable property specified in the margin is hypothecated to Government.

(*g*) That if any instalment is not paid on the due date, the whole amount of the loan shall be deemed to have become due.

(*h*) If it shall be proved to the † satisfaction of the Collector that the statements made by the aforesaid in his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing and thereupon the whole of such loan, with such interest as may become due thereon, shall forthwith become due and payable.

* Here enter any conditions as to the period or periods appointed for completing the work.

† Here insert the date.

Signature of Collector.

I understand and agree to the aforesaid terms and conditions.

Signature of Certificate-holder.

N.B.—1. Both the land to be improved and all the immoveable property hypothecated as collateral security whether by the borrower himself or by a surety or sureties, should be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

2. In the description of the immoveable property to be given in the margin of clause (*f*), paragraph 2 above, it shall be stated if the property is free from encumbrances, and, if not, what are the nature and extent of the encumbrances.

FORM D.

(*See Rule 10.*)

Hypothecation Bond to be used when immoveable property is preferred by Collateral Surety.

WHEREAS has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government; and whereas security for the due application of the loan, and for the punctual repayment of the same according to the terms of the certificate, is demanded from him, I hereby mortgage to Government the immovable property mentioned in the schedule below as collateral security, and agree that if he fails to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment, it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which, in consequence of 's failure to comply with the conditions of the certificate, may be due from me.

Schedule.

$\frac{I}{We}$ declare that the statements made by $\frac{me}{us}$ in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by $\frac{me}{us}$ as security for the repayment of the loan granted to are true to $\frac{my}{our}$ knowledge, save as to matters stated on information and belief, and as to these $\frac{I}{we}$ believe the same to be true.

N.B.—1. In describing the immoveable property to be mentioned in the schedule above it shall be stated whether the property is free from encumbrances, and, if not, what are the nature and extent of the encumbrances.

(4) *Substitute* the following sub-clause for the existing sub-clause (2) (*f*) of Form B, section 1 v, page 164 :—

"That for the repayment of the loan, with any interest due on the same, the immoveable property specified in the margin is hypothecated to Government." 2-9-1904.

aggregate sum of Rs. as a loan from Government; and whereas security for the due application of the loan, and for the punctual repayment of the same, according to the terms of the certificate, is demanded from him, I hereby mortgage to Government the immoveable property mentioned in the schedule below as collateral security, and agree that if he fails to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment, it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which, in consequence of failure to comply with the conditions of the certificate, may be due from me.

FORM D[A].

(See rules 6(e) and 10.)

WE the undersigned persons as set forth in the schedule below do hereby execute this joint and several bond and do agree and will be firmly bound by the terms and conditions hereinafter mentioned.

Whereas we have on received from the Collector of a certificate dated the under the Land Improvement Loans Act, 1883, in virtue of which we are entitled to receive the sum of Rs. as a loan from Government. We do hereby agree that all and every one of us and our heirs and representatives and the heirs and representatives of each of us shall be jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof; (2) that the conditions set forth in the above-mentioned certificate will be binding on us and on our heirs and representatives and on the heirs and representatives of each one of us jointly and severally; and (3) that in case of default in repaying the said loan or any portion thereof the Government will have the right and power to realise the whole and every part of the money payable from the person and property whether moveable or immoveable or whether mentioned in the said certificate or not of all and of every one of us and of all and each of our heirs and representatives and the heirs and representatives of each one of us jointly and severally in accordance with the said Act and the rules framed thereunder and in conformity with the terms and conditions of the said certificate.

Signed
by caste son of
resident of

2 &c.
3 &c.
4 &c.

Witnesses.

Form E.

(*See rule 13.*)

Amount of each equal half-yearly payment, necessary to repay capital advance with interest at 6½ per cent. in a given number of years.

Amount of loan.	Years.						
	1	2	3	4	5	6	7
50	26·172	13·4016	9·2813	7·160412	5·89897	5·0607	4·464108
100	52·344	26·9831	18 5626	14·320823	11·79793	10·1213	8·928216
200	104·688	53·9662	37·1252	28·641646	23·59586	20·2426	17·856432
300	157·032	80·9493	55·6878	42·962469	35·39379	30·3639	26·784648
400	209·376	107·9324	74·2504	57·283292	47·19172	40·4852	35·712864
500	261·720	134·9155	92·8130	71·604115	58·98970	50·6070	44·641080
600	314·064	161·8986	111·3756	85·924938	70·78758	60·7278	53·569296
700	366·408	188·8817	129·9382	100·245761	82·58551	70·8491	62·497512
800	418·752	215·8648	148·5008	114·566584	94·38344	80·9704	71·425728
900	471·096	242·8479	167·0634	128·887407	106·18137	91·0917	80·353944
1,000	523·440	269·8310	185·6260	143·208230	117·97930	101·2130	89·282160

Amount of loan.	Years.					
	8	9	10	11	12	13
50	4·018668	3·67396	3·39975	3·1766	2·99226	2·83729
100	8·037336	7·34792	6·79949	6·3531	5·98452	5·67457
200	16·074672	14·69584	13·59898	12·7062	11·96904	11·34914
300	24·112008	22·04376	20·39847	19·0593	17·95356	17·02371
400	32·149344	29·39168	27·19796	25·4124	23·93808	22·69828
500	40·186680	36·73960	33·99750	31·7660	29·92260	28·37290
600	48·224016	44·08752	40·79694	38·1186	35·90712	34·04742
700	56·261352	51·43544	47·59643	44·4717	41·89164	39·72199
800	64·298688	58·78336	54·39592	50·8248	47·87616	45·39656
900	72·336024	66·13128	61·19541	57·1779	53·86068	51·07113
1,000	80·373360	73·47920	67·99490	63·5310	59·84520	56·74570

Amount of loan.	Years.						
	14	15	16	17	18	19	20
50	2·70554	2·5924	2·49422	2·409	2·3331	2·26639	2·20705
100	5·41107	5·1847	4·98844	4·817	4·6662	4·53279	4·41410
200	10·82214	10·3694	9·97688	9·634	9·3224	9·06558	8·8282
300	16·23321	15·5541	14·96532	14·451	13·9986	13·59837	13·2423
400	21·64428	20·7388	19·95376	19·268	18·6648	18·13116	17·6564
500	27·05540	25·9240	24·94220	24·090	23·3310	22·66390	22·0705
600	32·46642	31·1082	29·93064	28·902	27·9972	27·19674	26·4846
700	37·87749	36·2929	34·91908	33·719	32·6634	31·72953	30·8987
800	43·28856	41·4776	39·90752	38·536	39·3296	36·26232	35·3128
900	48·69963	46·6623	44·89596	43·353	41·9958	40·79511	39·7269
1,000	54·11070	51·8470	49·88440	48·170	46·6620	45·32790	44·141

FORM F.

(See rule 18.)

Register 21.—Land Improvement Advances.

1. Serial number.
2. Date of application.
3. Name and status (*i.e.*, whether zamindar, raiyat at permanent rent, occupancy raiyat, &c.).
4. Name and status of security, if any.
5. Nature of the work for which advance is asked.
6. Amount applied for.
7. Amount sanctioned.
8. Amount actually advanced, with dates of cash disbursement.
9. Period within which advance is repayable.
10. Details of instalments, divided into—
    (*a*) Date on which each instalment falls due.
    (*b*) Amount of each instalment subdivided into—
        (1) Principal.
        (2) Interest.
        (3) Total.
11. Record of repayments, divided into—
    (*a*) Date of each repayment.
    (*b*) Amount of each repayment, subdivided into—
        (1) Principal.
        (2) Interest.
        (3) Total.
    (*c*) Balance.
12. Remarks,—to include explanation of discrepancies between column 7 and column 8, and action taken for recovery of balances, as well as any other noteworthy points.

SECTION V.—THE AGRICULTURISTS' LOANS ACT, XII OF 1884.

Preliminary.

The Agriculturists' Loans Act, XII of 1884, is not intended to supersede altogether the ordinary machinery of loans from mahajans under which agricultural operations are carried on in this country. Its object is to enable the Government to step in and assist the more needy cultivators with loans on those occasions of unusual pressure when the local mahajans are unwilling to run extraordinary risks. In granting loans, therefore, under the Act, some discretion should be exercised by District Officers; preference should be given to cultivators of the poorer classes, and an attempt should be made to distinguish these from persons whose credit is good enough to enable them to obtain loans, on reasonable terms, from the local money-lenders.

Rules under the Act issued by the Government of Bengal, in Notification No. 930L.R., dated the 19th February 1901.

Powers of sanction.

1. Subject to the provisions of these rules, the Collector may sanction loans of sums not exceeding Rs. 700 each for purposes specified in the Act, provided that the district allotment be not exceeded without the sanction of the Commissioner of the Division. Loans exceeding Rs. 700 require the sanction of the Commissioner, and exceeding Rs. 5,000, the sanction of the Board. A Collector may

delegate to an officer in charge of a subdivision the power to sanction loans not exceeding Rs. 250 each for purposes specified in the Act.

Applications

2. Applications for loans may be presented to any Revenue Officer of, or above, the rank of Kanungo or Sub-Deputy Collector, for transmission to the Collector.

and form.

3. All applications shall be made in writing and as nearly as possible in the annexed Form A.

Local enquiry.

4. The Collector shall either make a local enquiry himself or shall cause one to be made by a Revenue Officer not below the rank of a Kanungo or Sub-Deputy Collector for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

Security.

5. (i) When the applicant possesses an interest in immoveable property of value sufficient to secure the whole amount that may become payable in respect of the loan, he must mortgage that interest, or a sufficient portion thereof, to the Government as security for the payment of that amount, and no further security need be required from him.

(ii) When the applicant does not possess an interest in immoveable property of such value, he must procure some person or persons to become his surety or sureties for the payment of the said amount.

(iii) When the sureties are a body of village residents, who bind themselves jointly and severally to the Government for the payment of the amount, their personal security may be accepted, provided that the sureties have executed a bond in the annexed Form D^A. In other cases, the security given by the surety or sureties must consist of the mortgage of immoveable property.

Payment of first instalment.

6. Repayment shall be by half-yearly instalments, the date of the first instalment not exceeding one year from the date of the loan.

Date of last instalment.

7. The date of the last instalment shall not ordinarily exceed five years from the date of the loan. With the sanction of the Board of Revenue, the time for repayment may, in special cases, be extended to ten years.

Procedure.

8. If the loan applied for is one that can be granted under the provisions of section 4, sub-section (1), of the Act, and the security offered is good and sufficient, the Collector may, on completion of the local enquiry, sanction the loan himself, if empowered by rule 1 to do so; otherwise he shall forward the application, with his report thereon, to the Commissioner for disposal.

SLIP No. 36.

THE following should be added after rule 4 of the Rules under the Agriculturists' Loans Act on page 168 of the Board's Rules, 1902 :—

4A. The Local Government may, by general or special order, empower any person to perform all or any of the duties of a Collector or of a Revenue Officer referred to in rules 2 and 4.

2-11-1903.

SLIP No. 44.

IN rules 6 and 7, page 168, for the words "from the date of the loan" *substitute* the words "from the date of the actual advance of the loan, or when the loan is advanced in instalments, from the date of the advance of the last instalment actually paid.'

5-3-1904.

AFTER rule 7, page 168, *add* the following rule:—

"7A. In the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment, within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector, consistent with the two preceding rules, in modification of

After rule 11, page 169, *add* the following rule:—

"11A. Interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum six months before the date on which the first consolidated instalment of principal and interest is made payable." 5-3-1904.

After rule 12, page 159, *add* the following rule :—

"12A. Interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump sum six months before the date on which the first consolidated instalment of principal and interest is made payable." 5-3-1904.

SLIP No. 91.

Pages 160 and 169.—Substitute the words "to the Commissioner" for the words "through the Commissioner to the Board of Revenue" in rules 15 and 14, respectively, of the rules under the Land Improvement Loans Act, XIX of 1883, and the Agriculturists' Loans Act, XII of 1884. 2-9-1905.

9. (i) If the loan is sanctioned, the applicant must sign the order granting the loan, which shall be in the annexed Form B, as nearly as may be.

Order to be signed.

(ii) If the security for the repayment of the loan consists of the mortgage of an interest of the applicant, such as is referred to in clause (i) of rule 5, the mortgage may be effected by clause (*d*) of the form being inserted in the order granting the loan, and by the order being attested by at least two witnesses and by a copy thereof being sent to the registering officer under section 89 of the Indian Registration Act, 1877, as amended by section 3, Act VII of 1886.

(iii) If the security is furnished by a surety or sureties, it will be taken, where the sureties give only personal security, in the annexed Form C, and where this surety or sureties mortgages or mortgage immoveable property, in the annexed Form D, which should be attested by at least two witnesses and a copy of it sent to the registering officer under the said section of the Indian Registration Act, 1877. If the loan is granted to a body of villagers who make themselves jointly and severally liable, they shall, in addition to signing the order in Form B, sign a bond in the annexed Form D[A].

Payment where to be made.

A copy of the order granting the loan shall be given to the applicant, and, on presentation thereof, payment of the loan shall be made at the district or subdivisional treasury.

Rate of interest.

11. (i) The ordinary rate of interest shall be one anna in the rupee, or 6¼ per cent. per annum.

(ii) The Local Government may, for special reasons, and on special application, through the Board of Revenue, sanction a loan at a lower rate of interest, or without interest.

(iii) If any instalment of principal, or of interest, or of consolidated principal and interest is not paid when it falls due, the Collector shall charge interest on it at not less than 6¼ per cent. per annum from the date of its falling due to the date of payment.

Table of repayment.

12. The repayment of the loan shall be made in accordance with the table marked E, which shows the amount of equal half-yearly payments necessary to repay a loan advanced with interest at 6¼ per cent. per annum for any number of years from one to ten.

Instalments.

13. The dates for payments of instalments shall be the 30th June and the 31st December of each year.

Suspension of instalments.

14. The realisation of instalments may be suspended by the Collector on proof of failure of crops or other exceptional calamity. The Collector shall report any such suspension, through the Commissioner, to

the Board of Revenue, who shall pass such orders on the case as may seem proper.

Misapplication of loan.

15. If at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue authorities, proceed to recover the whole amount of the loan with such interest and costs (if any) as may be payable in respect thereof.

Returns and registers.

16. The Board shall regulate the forms of all returns, registers, and accounts relating to loans under the Act.

INSTRUCTIONS FRAMED BY THE BOARD WITH REFERENCE TO THE PRECEDING RULES.

Sums to be allotted by Government.

1. Loans under these rules will be made from such sums as the Local Government may, from time to time, allot to the Board of Revenue.

Estimate.

2. Commissioners will submit to the Board, by the 1st August of each year, an estimate of their requirements for loans under the Act for each of the districts of their Divisions for the ensuing financial year; and when orders thereon are received from Government and an allotment is made, the Board will distribute it. Commissioners may divide the sums so allotted among the districts of their Divisions at their discretion, and may transfer assignments from one district to another, provided that the expenditure in the Division must be kept strictly within the amount assigned to it.

Irrecoverable balance.

3. When any portion of the amount payable in respect of a loan made under these rules is found to be irrecoverable, a special report shall be made to the Board of Revenue.

Power of the Board to make remissions.

4. By Government order No. 306 T.—F., dated the 17th May 1900, the Board are empowered to remit irrecoverable loans under the Agriculturists' Loans Act up to a limit of Rs. 100 (principal *plus* interest), and by the same order they are required to submit to Government a half-yearly statement showing the sums so remitted.

Inquiries as to securities.

5. Revenue Officers are required to satisfy themselves that the property mortgaged by debtors as security for repayment of loans is of such a nature and value that, if sold, its sale-proceeds will be sufficient to cover both the loans and the interest that has accrued thereon.

Report as to remissions.

6. In submitting applications for sanction to write off irrecoverable loans granted under the Agriculturists' Loans Act, Commissioners are requested to state in each case whether attempts have been made to sell locally the property pledged as security for the repayment of the loan.

Page 170.

3. *Insert* the following instructions after instruction 6:—

7. The half-yearly instalments of repayment shown in Form E appended to the rules under the Agriculturists' Loans Act should be arranged so that the interest will gradually decrease with the decrease of the principal. For instance, in the case of a loan of Rs. 1,000 payable in 20 equal instalments, the first of which is due on the 31st December 1901, the division of principal and interest should be arranged in accordance wih the following table :—

No.	Date.	Principal.	Interest.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1	31st December 1901	36 12 0	31 4 0	68 0 0
	Balance ...	963 4 0		
2	30th June 1902	37 14 4	30 1 8	68 0 0
	Balance ...	925 5 8		
3	31st December 1902	39 1 4	28 14 8	68 0 0
	Balance ...	886 4 4		
4	30th June 1903	41 4 10	27 11 2	68 0 0
	Balance ...	845 15 6		
5	31st December 1903	41 9 0	26 7 0	68 0 0
	Balance ...	804 6 6		
6	30th June 1904	42 13 10	25 2 2	68 0 0
	Balance ...	761 8 8		
7	31st December 1904	44 3 3	23 12 9	68 0 0
	Balance ...	717 5 5		
8	30th June 1905	45 9 4	22 6 8	68 0 0
	Balance ...	671 12 1		
9	31st December 1905	47 0 1	20 15 11	68 0 0
	Balance ...	624 12 0		
10	30th June 1906	48 7 8	19 8 4	68 0 0
	Balance ..	576 4 4		
11	31st December 1906	49 15 11	18 0 1	68 0 0
	Balance ...	526 4 5		
12	30th June 1907	51 8 11	16 7 1	68 0 0
	Balance ..	474 11 6		
13	31st December 1907	53 2 8	14 13 4	68 0 0
	Balance ...	421 8 10		
14	30th June 1908	54 13 3	13 2 9	68 0 0
	Balance ...	366 11 7		
15	31st December 1908	56 8 8	11 7 4	68 0 0
	Balance ...	310 2 11		
16	30th June 1909	58 4 11	9 11 1	68 0 0
	Balance ...	251 14 0		
17	31st December 1909	60 2 1	7 13 11	68 0 0
	Balance ...	191 11 11		
18	30th June 1910	62 0 2	5 15 10	68 0 0
	Balance ...	129 11 9		
19	31st December 1910	63 15 2	4 0 10	68 0 0
	Balance ...	65 12 7		
20	30th June 1911	65 12 7	2 3 5	68 0 0
	Total ...	1,000 0 0	369 0 0	1,369 0 0

8. The following table shows the amount of principal and interest due each half-year on each of the instalments of an advance of Rs. 100 repayable in ten years. The instalments for loans of larger or smaller amounts can be ascertained by simple multiplication or division :—

Table for Rs. 100.

No.	Date.	Principal.	Interest.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1	31st December 1901	3 10 10	3 2 0	6 12 10
	Balance ...	96 5 2		
2	30th June 1902	3 12 8	3 0 2	6 12 10
	Balance ...	92 8 6		
3	31st December 1902	3 14 7	2 14 3	6 12 10
	Balance ...	88 9 11		
4	30th June 1903	4 0 6	2 12 4	6 12 10
	Balance ...	84 9 5		
5	31st December 1903	4 2 6	2 10 4	6 12 10
	Balance ...	80 6 11		
6	30th June 1904	4 4 8	2 8 2	6 12 10
	Balance ...	76 2 3		
7	31st December 1904	4 6 9	2 6 1	6 12 10
	Balance ...	71 11 6		
8	30th June 1905	4 9 0	2 3 10	6 12 10
	Balance	67 2 6		
9	31st December 1905	4 11 3	2 1 7	6 12 10
	Balance ...	62 7 3		
10	30th June 1906	4 13 7	1 15 3	6 12 10
	Balance ...	57 9		
11	31st December 1906	5 0 0	1 12 10	6 12 10
	Balance ...	52 9 8		
12	30th June 1907	5 2 7	1 10 3	6 12 10
	Balance ...	47 7 1		
13	31st December 1907	5 4 11	1 7 11	6 12 10
	Balance ...	42 2 2		
14	30th June 1908	5 7 9	1 5 1	6 12 10
	Balance ...	36 10 5		
15	31st December 1908	5 10 6	1 2 4	6 12 10
	Balance ...	30 15 11		
16	30th June 1909	5 13 4	0 15 6	6 12 10
	Balance ...	25 2 7		
17	31st December 1909	6 0 3	0 12 7	6 12 10
	Balance ...	19 2 4		
18	30th June 1910	6 3 3	0 9 7	6 12 10
	Balance ...	12 15 1		
19	31st December 1910	6 6 0	0 6 6	6 12 6
	Balance ...	6 9 1		
20	30th June 1911	6 9 1	0 3 5	6 12 6
	Total ...	100 0 0	36 0 0	136 0 0

Slip No. 2L.

Page 170.—For the clauses "Where loans have been extensively and simultaneously taken, it would probably be possible to arrange for collecting at fixed centres. On failure to collect, recourse should be had to the certificate procedure," in instruction 10 (*d*), *substitute* the following :—

"Where joint loans have been extensively and simultaneously taken the Board direct that Deputy and Sub-Deputy Collectors should be employed freely to collect these loans at local centres, convenient to the debtors. The collection tours should be timed to take place at periods when harvests have just been reaped and sold. Ample notice, about the places and dates where the collecting officers will be present, should be given beforehand locally through the *panchayats* of the villages concerned. Recourse to certificates under the Public Demands Recovery Act should be exceptional and should never be resorted to where property has been proved in which case suspension should be granted. Raiyats are not to be pressed for payment at times when they cannot be expected to have any means at their disposal to meet the demands." 10-9-1910.

9. The following table shows the amount of principal and interest due each half-year on an advance of Rs. 100 repayable in five years :—

			Principal.	Interest.	Total.
			Rs. A. P.	Rs. A. P.	Rs. A. P.
1 Instalment ...		100 0 0	8 10 9	3 2 0	11 12 9
2 ,, ...	Balance ...	91 5 3	8 15 1	2 13 8	11 12 9
3 ,, ...	,, ...	82 6 2	9 3 7	2 9 2	11 12 9
4 ,, ...	,, ...	73 2 7	9 8 2	2 4 7	11 12 9
5 ,, ...	,, ...	63 10 5	9 12 11	1 15 10	11 12 9
6 ,, ...	,, ...	53 13 6	10 1 10	1 10 11	11 12 9
7 ,, ...	,, ...	43 11 8	10 6 11	1 5 10	11 12 9
8 ,, ...	,, ...	33 4 9	10 12 2	1 0 7	11 12 9
9 ,, ...	,, ...	22 8 7	11 1 6	0 11 3	11 12 9
10 ,, ...	,, ...	11 7 1	11 7 1	0 5 8	11 12 9
	Total ...		100 0 0	17 15 6	117 15 6

NOTE—In this table it is assumed that the first instalment is claimed six months after the date of the loan, but as, under rule 6 of the rules under the Agriculturists' Loans Act, it may be claimed after a longer period, not exceeding one year, interest should be separately levied for any period in excess of six months intervening between the date of the advance and the date on which the first instalment is paid. Thus if a loan of Rs. 100 is granted on 1st March and the first instalment is paid on 31st December following, then, in addition to the amount shown in the table, a further payment of interest should be levied for the four months March, April, May and June.

10. When a joint bond in form D[A] is taken from the recipients—

(*a*) Recovery should be made, as far as possible, from each joint-debtor according to the amount received by him and specified in the bond.

(*b*) Solvent members can be made to help in realising dues from defaulters.

(*c*) If it proves to be impossible to collect from each joint-debtor in the manner indicated in (*a*) and (*b*), and if there is no sufficient reason to recommend a remission, recovery may then be made from the solvent joint-debtors.

(*d*) Recovery should be made by Subdivisional officers or Deputy Collectors or other Revenue officers whom the Collector may depute. When loans have been extensively and simultaneously taken, it would probably be possible to arrange for collecting at fixed centres. On failure to collect, recourse should be had to the certificate procedure.

SLIP No. 238.

PAGE 170.—After instruction 12, *insert* the following:—

12A. For every payment a receipt in the proper form must be given, *viz*:—

(*a*) *Payments at the treasury.*—When payment is made by a borrower into a Government treasury the duplicate challan accompanying such payment should be signed and returned to the tenderer as a receipt.

(*b*) *Payments made otherwise.*—Whenever a payment is made by a borrower otherwise than into the treasury, a receipt, in the form of the check receipt prescribed by rule 22, section VII, Chapter III of the Practice and Procedure Manual, 1908, must invariably be granted for such a payment by the officer of Government who receives the payment from the borrower. In the case of a loan granted to a group of borrowers on their joint and several securities, when a sum is repaid which includes contributions from more than one member of the group, one receipt only need be given in respect of that repayment; but on the back of both the receipt and the counterfoil should be clearly stated the name of each contributor and the amount repaid by him. Special care must be taken by the officer in charge of the loans collection department to ensure that the rules of the Board regarding the issue and custody of cheque receipt books are carried out.

8-10-1909.

(*e*) A list should be attached to the Form (DA) showing the sums actually taken individually by each joint-debtor. The list should be signed by the officer who distributes the loans.

11. In order to facilitate the realisation of loans under the Agriculturists' Loans Act—

(*i*) The repayment of instalments by money-order should be encouraged as far as practicable, as this will obviate the necessity of visits to the Subdivisional or District head-quarters.

(*ii*) Borrowers should be supplied with printed slips showing how the money-order form is to be filled up and containing a note of the date of each instalment.

12. With reference to the above instruction, the following form of notice, vernacular versions of which can be obtained from the Controller of Stationery, is prescribed for general use:—

Loan of Rs.
to
of village
of thana
made on
under the Agriculturists' Loans Act

NOTICE.

You have separately agreed to repay the above loan in the instalments noted below:—

Date when due.	Amount payable.		
	Principal.	Interest.	Total.

2. You should pay each instalment to the Collector / Subdivisional Officer of on the date it is due.

3. If you like you may send the instalments due to the Collector / Subdivisional Officer, of by money-order.

4. If you send the instalment by money-order you must be careful to write in the money-order the name of the person who took the loan, or if there were several persons then the name of the principal person. You must also write your village and the thana in which it is situated.

5. You must also be careful to write on the money-order that the instalment is paid on account of the original loan of Rs.

6. You must write all these things clearly so that there will be no confusion]

2. Page 170. *Insert* the following as instruction 19 :—

19. Each record of an Agriculturists' loan case should be deposited in the record-room in the first week of the month following that in which the loan has been made after the necessary entries are made in Register 22.

When a loan is made in instalments the procedure would be as follows: After the first instalment has been paid, and the record has been deposited in the record-room, then, when the next instalment is payable, the record should be obtained from the record-room and be re-deposited there in the first week of the month following that in which such instalment was paid, and after the necessary entries have been made in register 22; and similarly in regard to each successive instalment. Progress in collections should be watched by means of the Register and where the Collector thinks such is needed, by an arrear list The treasury *chalans* admitting payment of the instalments of the loan should be sent to the record-keeper to be filed with the records concerned.

1-11-1909.

13. Register 22 (Advances under the Agriculturists' Loans Act) should be written up by mauzas and the mauzas be grouped by thanas and under thanas according to the years in which the loans were originally granted.

14. In the case of bonds with joint obligations, the unit for entry in Register 22 should be the bond, but the separate obligation of each recipient of the loan should be recorded.

15. When a loan has been repaid in full the word "satisfied" should be entered in the remarks column of Register 22.

16. A certificate should be attached to Annual Return XXVIII (Recovery of advances) to the effect that it has been prepared from Register 22.

17. The clerk in charge of Register 22 (Advances under the Agriculturists' Loans Act) is primarily responsible that the Register is properly and correctly kept, and also that, when an instalment of a loan is not repaid on the date on which it falls due, the fact is immediately brought to the notice of the Deputy Collector in charge in order that the Collector may issue such orders as may seem necessary.

18. At the close of every quarter the Deputy Collector in charge or other gazetted officer should satisfy himself by an examination of the entries in Register 22 that the realisations have been correctly posted and the balances correctly brought forward; also that action is being taken in all instances of arrears. It should be noted in the Register that the examination in question has been made. 5-3-1904.

II.—UNDER THE AGRICULTURISTS' LOANS ACT.

FORM A.

(See Rule 3.)

Application.

Name, father's name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise, and whether, if it consists of immoveable property, such property is free from encumbrances, and, if not, the nature and extent of the encumbrances.	Object of the loan.	Situation of the land owned or occupied by applicant.	Applicant's rights in the land.	Proposed dates of repayment.
1	2	3	4	5	6	7

Applicant's signature.

We declare that the statements made by $\frac{\text{me}}{\text{us}}$ in the above application are true to $\frac{\text{my}}{\text{our}}$ knowledge, except as to matters stated for information and belief, and as to these $\frac{I}{\text{we}}$ believe the same to be true.

Signature of Applicant.

(REVERSE OF FORM A.)

Particulars to be filled in by Inspecting Officer.

I.—Field number and area of land owned or occupied by applicant, and mahal in which it is situated ...

II.—Status of applicant, that is, whether proprietor or tanant ... ...

III.—Security—

(i) If an interest of the applicant in immoveable property, then the nature and value of that interest and the extent of pre-existing encumbrances thereon, if any...

(ii) Where securities offer personal security, their number, names, residence, status, and means ... ...

(iii) Where sureties offer to mortgage immoveable property, then their names, and the nature and value of the property and the extent of pre-existing encumbrances thereon, if any ... ...

IV.—Repayment—

(i) Suitable date for first instalment with reference to the circumstances under which the loan is applied for ...

(ii) Proposed instalments and period of repayment ...

V.—Date on which the loan or any instalment thereof should be received by the applicant ... ...

Recommendations of Inspecting Officer.

FORM A.

(*See rule 3.*)

Application.

Name, father's name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise.	Object of the loan.	Situation of the land owned or occupied by applicant.	Applicant's rights in the land.	Proposed dates of repayment.
1	2	3	4	5	6	7

(*Applicant's signature.*)

(Reverse of Form A.)

Particulars to be filled in by Inspecting Officer—

I.—Field number and area of land owned or occupied by applicant, and mahal in which it is situated ... ...

II.—Status of applicant, that is, whether proprietor or tenant ... ...

III—Security—

(i) If an interest of the applicant in immoveable property, then the nature and value of that interest and the extent of pre-existing encumbrances thereon, if any ...

(ii) Where sureties offer personal security, their number, names, residence, status, and means ... ...

(iii) Where sureties offer to mortgage immoveable property, then their names, and the nature and value of the property and the extent of pre-existing encumbrances thereon, if any ... ...

IV.—Repayment—

(i) Suitable date for first instalment with reference to the circumstances under which the loan is applied for

(ii) Proposed instalments and period of repayment ... ...

V.—Date on which the loan or any instalment thereof should be received by the applicant ... ...

Recommendations of Inspecting Officer.

FORM B.

(*See rule 9.*)

Order granting loan under the Agriculturists' Loans Act, 1884, and the rules made thereunder to , son of , of

1. On production of this order the aforesaid is entitled to receive from the Collector of the following sums on the dates noted against each as a loan to be expended on (*here describe clearly the object of the loan*) :—

Date	Amounts.
,,	,,

2. The conditions relating to the making and repayment of this loan are as follows:—

(*a*) That it, with the interest and costs (if any) due in respect thereof, shall be repayable on the dates and by the amount specified below:—

Date.	Principal.	Interest.	Cost.	Total.
,,	,,	,,	,,	,,
,,	,,	,,	,,	,,

(*b*) That it be applied solely to the purpose specified above, and that, if it is proved to the satisfaction of the Collector that any part of the said loan has been misapplied, the whole amount of the loan shall, with such interest and costs (if any) as may have become payable in respect thereof, be deemed to have become due.

(*c*) That if any instalment is not repaid on the due date, the whole amount payable in respect of the loan shall be deemed to have become due.

This clause is to be inserted when the security for the repayment of the loan consists of the mortgage of an interest of the applicant in immoveable property.

(*d*) That as security for the repayment of the loan, with any interest and costs that may become payable in respect of the same, the immoveable property specified in the margin is hereby mortgaged to Government.

(*Signature of Collector.*)

I understand and agree to the aforesaid terms and conditions.

(*Signature of person to whom the loan is made.*)

FORM B.

(*See Rule 9.*)

Order granting loan under the Agriculturists' Loans Act, 1884, and the rules made thereunder *to* *, son of* *of* ,

1. On production of this order the aforesaid is entitled to receive from the Collector of the following sums on the dates noted against each, as a loan to be expended on (*here describe clearly the object of the loan*) :—

Dates	Amounts.
,,	,,

2. The conditions relating to the making and repayment of this loan are as follows :—

(*a*) That it, with the interest and costs (if any) due in respect thereof, shall be repayable on the dates and by the amount specified below :—

Date	Principal.	Interest.	Cost.	Total.
,,	,,	,,	,,	,,
,,	,,	,,	,,	,,

(*b*) That in the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector, consistent with Rules 6 and 7, in modification of this order.

(*c*) That interest shall be levied for the period intervening between the date of the completion of the loan (in cases in which loans are granted in one payment), or between the dates of the payment of the instalments (in cases in which loans are granted in instalments), and the date from which the first instalment of interest, consolidated with the first instalment of the principal, becomes payable. The interest leviable in such cases shall be demanded in a lump-sum six months before the date on which the first consolidated instalment of principal and interest is made payable.

(*d*) That it be applied solely to the purpose specified above, and that, if it is proved to the satisfaction of the Collector that any part of the said loan has been misapplied, the whole amount of the loan shall, with such interest and costs (if any) as may have become payable in respect thereof, be deemed to have become due.

(*e*) That if any instalment is not repaid on the due date, the whole amount payable in respect of the loan shall be deemed to have become due.

(*f*) That as security for the repayment of the loan, with any interest and costs that may become payable in respect of the same, the immoveable property specified in the margin is hereby mortgaged to Government.

This clause is to be inserted when the security for the repayment of the loan consists of the mortgage of an interest of the applicant in immoveable property.

(*g*) If it shall be proved to the satisfaction of the Collector that the statements made by the aforesaid in his application for this loan, as to the nature and extent of encumbrances, are in any particular untrue, the Collector may so declare in writing, and thereupon the whole of such loan with such interest as may become due thereon shall forthwith become due and payable.

Signature of Collector

After sub-clause (*a*) of paragraph 2, Form B, page 172, *add* the following sub-clause:—

"(*b*) That in the case of a loan granted by instalments, if the applicant, after taking one or more instalments, fails to take any other instalment within six weeks from the date on which he is entitled to it, the Collector may declare the loan closed. The total of the instalments taken by the applicant shall then constitute the loan, which shall be treated as having been fully paid on the date on which the last instalment was actually taken; and a fresh arrangement for repayment shall be made by the Collector consistent with Rules 6 and 7, in modification of this order,"

8-5-1904.

Reletter the existing sub-clauses 2 (*b*), (*c*), (*d*) and (*e*) of Form B, page 172 (*c*), (*d*), (*e*) and (*f*), respectively. 8-5-1904.

FORM D.

(See Rule 9.)

Security bond to be used when the security given by a surety or sureties consists of a mortgage of immoveable property.

WHEREAS has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder in virtue of which he is entitled to receive the sum of Rs. as a loan from Government for the purpose of (*here state the purpose for which the loan is given*) and whereas security for the due application of the loan and for the punctual repayment of the same according to the terms of the order is demanded from the said (*or* we) mortgage to Government the immoveable property mentioned in the schedule below as security for the purposes aforesaid and agree that if the said fails to comply with the terms on which the loan has been sanctioned, either by misapplying the said loan or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due, it shall be lawful for the Collector to recover from $\frac{\text{me}}{\text{us}}$ personally or from the said property or from both such sum as may be necessary to make good the amount which in consequence of the said 's default may have become due to Government.

Schedule.

II.

$\frac{\text{I}}{\text{We}}$ declare that the statement made by $\frac{\text{me}}{\text{us}}$ in the above schedule as regards the nature and extent of the encumbrances on the immoveable property mortgaged by $\frac{\text{me}}{\text{us}}$ as security for the payment of the loan granted to are true to $\frac{\text{my}}{\text{our}}$ knowledge, save as to matters stated on information and belief, and as to these $\frac{\text{I}}{\text{we}}$ believe the same to be true.

Signature.

N.B.—In describing the immoveable property to be mentioned in the schedule above, it shall be stated whether the property is free from encumbrances, and, if not, what are the nature and extent of the encumbrances.

FORM C.

(*See rule 9.*)

Security bond to be used when sureties give personal sureties only.

WHEREAS has on received from the Collector of an order under the Agriculturist's Loans Act, 1884, and the rules made thereunder in virtue of which he is entitled to receive the sum of Rs. as a loan from Government for the purpose of (*here state the purpose for which the loan is given*) we hereby agree that if the said shall fail to comply with the terms on which the loan has been sanctioned either by misapplying the same or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due we will be jointly and severally liable to Government for such sum not exceeding as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

FORM D.

(*See rule 9.*)

Security bond to be used when the security given by a surety or sureties consists of a mortgage of immoveable property.

WHEREAS has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder in virtue of which he is entitled to receive the sum of Rs.

as a loan from Government for the purpose of (*here state the purpose for which the loan is given*) and whereas security for the due application of the loan and for the punctual repayment of the same according to the terms of the order is demanded from the said I (*or* we) mortgage to Government the immoveable property mentioned in the schedule below as security for the purposes aforesaid and agree that if the said fails to comply with the terms on which the loan has been sanctioned either by misapplying the said loan or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due it shall be lawful for the Collector to recover from $\frac{me}{us}$ personally or from the said property or from both such sum as may be necessary to make good the amount which in consequence of the said 's default may have become due to Government.

FORM D[A].

(*See rule 9.*)

WE the undersigned persons as set forth in the schedule below do hereby execute this joint and several bond and do agree and will be firmly bound by the terms and conditions hereinafter mentioned.

Whereas we have on received from the Collector of a certificate dated the under the Agriculturists' Loans Act, 1884, in virtue of which we are entitled to receive the sum of Rs. as a loan from Government. We do hereby agree that all and every one of us and our heirs and representatives and the heirs and representatives of each of us shall be jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof; (2) that the conditions set forth in the abovementioned certificate will be binding on us and on our heirs and representatives and on the heirs and representatives of each one of us jointly and severally; and (3) that in case of default in repaying the said loan or any portion thereof the Government will have the right and power to realise the whole and every part of the money payable from the person and property whether moveable or immoveable or whether mentioned in the said certificate or not of all and of every one of us and of all and each of our heirs and representatives and the heirs and representatives of each one of us jointly and severally in accordance with the said Act and the rules framed thereunder and in conformity with the terms and conditions of the said certificate.

Signed:—

son of

by caste resident of

2 &c.

3 &c.

4 &c.

Witnesses.

FORM E.

(*See rule 12.*)

Amount of each equal half-yearly payment, necessary to repay capital advance with interest at 6¼ per cent. in a given number of years.

Amount of loan.	YEARS.									
	1	2	3	4	5	6	7	8	9	10
50	26·172	13·4916	9·2813	7·160412	5·89897	5·0667	4·464108	4·018668	3·67396	3·39975
100	52·344	26·9831	18·5626	14·320823	11·79793	10·1213	8·928216	8·037336	7 34792	6·79940
200	104·688	53·9662	37·1252	28·641646	23·59586	20·2426	17·856432	16·074672	14·69584	13·59898
300	157·032	80·9493	55·6878	42·962469	35·39379	30·3639	26·784618	24·112008	22·04376	20·39847
400	209·376	107·9324	74·2504	57·283292	47·19172	40·4852	35·712864	32·149344	29·39168	27·19796
500	261·720	134·9155	92·8130	71·604115	58·98970	50·6070	44·641080	40·186680	36·73960	33·99750
600	314·064	161·8986	111·3756	85·924938	70·78758	60·7278	53·569296	48·224016	44·08752	40·79694
700	366·408	188·8817	129·9382	100·245761	82·58551	70·8491	62·497512	56·261352	51·43544	47·59643
800	418·752	215·8648	148·5008	114·566584	94·38344	80·9704	71·425728	64 298688	58·78336	54·39592
900	471·096	242·8479	167·0634	128·887407	106·18137	91·0917	80·353944	72·336024	66·13128	61·19541
1,000	523·440	269·8310	185·6260	143·208230	117·97930	101·2130	89·282160	80·373360	73·47920	67·99490

FORM F.

(*See rule 16.*)

Register 22.—Advances under the Agriculturists' Loans Act.

1. Serial number.
2. Date of application.
3. Name and status (*i.e.*, whether zamindar, raiyat at permanent rent, occupancy raiyat, &c.).
4. Name and status of security, if any.
5. Purpose for which advance is asked.
6. Amount applied for.
7. Amount sanctioned.
8. Amount actually advanced, with dates of cash disbursement.
9. Period within which advance is repayable.
10. Details of instalments, divided into—
    (*a*) Date on which each instalment falls due.
    (*b*) Amount of each instalment, subdivided into—
        (1) Principal.
        (2) Interest.
        (3) Total.
11. Record of repayments, divided into—
    (*a*) Date of each repayment.
    (*b*) Amount of each repayment, subdivided into—
        (1) Principal.
        (2) Interest.
        (3) Total.
    (*c*) Balance.
12. Remarks,—to include explanation of discrepancies between column 7 and column 8, and action taken for recovery of balances, as well as any other noteworthy points.

SECTION VI.—EMBANKMENTS.

1. Rules* made by the Lieutenant-Governor under section 90 of Act II (B.C.) of 1882 which have the force of law—

Rules.

I. All estimates for works to be executed under this Act shall include 23 per cent. for establishment and, in addition, the estimated cost of all

Estimates.

*See the *Calcutta Gazette* of 14th January 1894.

petty establishments employed for watching or guarding embankments, and for working sluices.

Tools and plant.

II. Where tools and plant are to be provided by Government, a charge of 3 per cent. on the outlay will be made, and this percentage shall be added to the estimates.

Superintending Engineer's opinion to be obtained.

III. The Collector shall, previous to submitting a report to the Commissioner under sections 11, 19 or 43 of the Act, obtain the written opinion of the Superintending Engineer, which shall form part of the record of the proceedings in the case.

Notices for new works.

No notices regarding new works, the estimated cost of which exceeds Rs. 2,500, shall be published under section 8 of the Act until the estimates, specifications and plans have received the approval of the Chief Engineer.

Estimates to be countersigned by Seperintending Engineer.

IV. No estimate under section 49 of the Act shall be transmitted to the Collector until it has been countersigned by the Superintending Engineer, who is responsible that the repairs proposed to be executed are necessary, for the manner in which it is proposed to execute them, and that the rates entered in the estimate are fair and reasonable.

Surveys.

V. The Superintending Engineer shall, on the requisition of the Collector, furnish a written opinion on any work it is proposed to execute under the Act, causing all necessary surveys to be made.

Sanction of charges.

VI. Where the Collector, under the last preceding section, requires surveys to be made, he shall either cause the estimated cost of the same to be paid to the Engineer, or procure sanction, under the ordinary rules for the disbursement of public money, to the proposed expenditure. Such deposit or sanction shall provide for the salaries and allowances of the Engineers and Surveyors it is intended to employ.

Condition of lands.

VII. The Superintending Engineer shall, in any enquiry under section 51 of the Act, on receiving a requisition to that effect from the Collector, give his written opinion as to the boundaries of the lands affected by such works or repairs, and the extent to which they have been benefited or affected. This opinion shall form part of the record of proceedings in the case.

Collector should consider objections.

VIII. Notwithstanding that there is no express mention in section 52 of the Act of objections preferred before the Collector to the Engineer's accounts and certificate of expenses, on the ground that certain lands are not benefited by the works or repairs as specified in such certificate, the Collector should entertain

and consider such objections. As the disposal of such objections will often depend on professional enquiries, the Collector should consult the Engineer, and, if necessary, the Superintending Engineer, before passing orders, and the substance of the reference to the Engineer, and of his reply, shall form part of the record.

Alteration in the certificate.

If the Collector shall, on such objection, come to the conclusion that any alteration should be made in the certificate which has been signed by the Engineer under section 51, he may at any time, before making an order charging or apportioning the amount under section 58 of the Act, make such alteration as provided in section 52.

Procedure in cases of grave or imminent danger to life and property.

IX. When it is considered that the ordinary procedure under the Act would be attended with grave and imminent danger to life and property, and proceedings under section 25 of the Act are taken by the Collector, or under section 29 by the Engineer, the Collector shall make an immediate report to the Commissionor, and forward a copy thereof to the Superintending Engineer. In such cases the Commissioner shall lose no time in submitting a copy of this report, with his opinion thereon, through the Board, for the orders of Government.

Delegation of powers.

X. All orders passed under section 31 of the Act shall be in writing, and the applicant shall be entitled to receive a copy of the same, free of charge, on application. The Engineer shall delegate to all Public Works subdivisional officers the power of receiving applications under section 31 of the Act for temporary roadways and temporary water-courses, but no person so appointed shall pass an order for the construction of a temporary water-course, unless he has been specially authorised to do so by the Superintending Engineer. Such authority shall specify the embankments in regard to which only this power is to be exercised. In all cases where an application for a temporary water-course is made to a person appointed by the Engineer, such application shall be submitted to the Engineer for transmission to the Collector. The Engineer, in forwarding applications under this section to the Collector, shall state in writing whether in his opinion they can be sanctioned without endangering the safety of the embankment.

Sluices.

XI. All Public Works subdivisional officers shall be authorised to open or shut sluices under general rules to be issued by the Engineer with the approval of the Collector. A copy of all rules made under this section shall be transmitted to the Superintending Engineer.

Appeal.

XII. Any order to remove an embankment or obstruction, or to repair damage, passed under section 79 of the Act, shall be appealable to the Court to which an appeal ordinarily lies from the decision of the Magistrate who passes the order.

Rules not applicable to Orissa.

2. The above rules do not apply to Orissa, to which certain sections only of the Act extend.

Dates of instalments.

3. Under the powers vested in him by section 61 of the Act, the Lieutenant-Governor has directed that the dates specified below shall be the days on which instalments of the amount charged to, or apportioned on, estates or tenures respectively under the said Act shall be payable:—

I.—In respect of estates—

(1) In districts where the Bengali or Amli era prevails, except the Division of Orissa and the district of Chittagong.	28th June. 28th September. 12th January. 28th March.
(2) In districts where the Fasli era prevails ...	7th June. 28th September. 12th January. 28th March.
(3) In the district of Chittagong ...	25th May. 25th September. 26th December. 25th February.

II.—In respect of tenures ... ... 15th April.
15th July.
15th October.
15th January.

II (*a*).—In respect of estates and tenures—

(1) In the district of Champaran	12th January.
(2) Ditto of Darbhanga ...	12th „
(3) Ditto of Muzaffarpur (except as regards the Daudpore embankment)—	
(*a*) Estates paying an annual revenue not exceeding Rs. 10	28th March.
(*b*) Estates paying an annual revenue exceeding Rs. 10, but not exceeding Rs. 50	12th January. 28th March.
(*c*) Estates paying an annual revenue exceeding Rs. 50, but not exceeding Rs. 100	7th June. 12th January. 28th March.
(*d*) Estates paying an annual revenue exceeding Rs. 100	7th June. 28th September. 12th January. 28th March.

III—When any instalment is not paid on the date on which it is due, interest shall be charged at the rate of 5 per centum per annum from such date until payment thereof.

Certain estates not affected.

4. Estates and tenures in the Sunderbans, as defined under the provisions of clause 2, section 13, Regulation III of 1828, and in the Province of Orissa, are not affected by the above orders.

Terms of contract not affected.

5. The above orders do not affect the terms of any contract agreement in regard to dates of payment which may have been entered into between the zamindars of any district and Government. Such zamindars if, as in Midnapore and Saran, they have

SLIP No. 16.

THE following revised rule should be substituted for rule 3, II(*a*) in Section VI, Chapter VII, page 178 of the Board's Rules, 1902:—

II(*a*). In respect of estates and tenures—	
(1) In the district of Champaran	12th January.
(2) In the district of Darbhanga	
(3) In the district of Muzaffarpur (except as regards the Daudpore embankment).	

2-12-1902.

SLIP No. 135.

Substitute the following for rule 3 III, Section VI, Chapter VII, page 178 of the Board's Rules, 1902:—

III—When any instalment is not paid on the date on which it is due, interest shall be charged at the rate of $3\frac{1}{3}$th per centum per annum, or 6 pie in the rupee per annum or 2 pies per rupee per period of 4 months, from such date until payment thereof. In making the calculations fractions of a rupee of the demand may be neglected and the minimum period for which interest should be charged should be 2 months.

7-12-1906.

agreed to pay annually in one single payment, shall be bound by that agreement and by no other.

Section VII.—Escheats.

Government claims.

1. All property, whether real or personal, to which there is no legal claimant, belongs to the State.

Procedure to claim personal property.

2. The mode of procedure, where personal property is left without a claimant, is described in section 7, Regulation V of 1799. In regard to such property, the duty of the Collector is confined to informing the Judge concerning it whenever he becomes aware of its existence. It follows, of course, that he should take such measures as lie in his power to make himself acquainted with the existence of such property.

Government interests to be watched.

3. In cases where personal property under attachment of the Civil Court is claimed by persons alleging themselves to be heirs of the deceased intestate persons, the Collector should be represented before the Judge by the Government Pleader, where the interests of Government require such cases to be watched.

Civil Courts have no jurisdiction where real property is concerned.

4. When real property is left without a claimant, it does not appear that the intervention of the Civil Courts is in any way necessary, or can be, by any law, invoked.

How kutcha tiled or thatched houses are to be treated.

5. It has been ruled that kutcha tiled or thatched houses left by persons dying intestate are to be dealt with as personal or real property according to the existing practice of the district, different judicial officers taking different views on the point and the High Court being unwilling to interfere unless in the regular way of appeal.

Duties of the Board and of Collectors.

6. By section 7, Regulation XIX of 1810, the Board are vested with the general superintendence of all escheats, and are required to inform themselves fully, "through the local agents," of any property of that description, and report to Government whether it should, in their opinion, be sold on the public account, or in what other mode it should be disposed of. The Collector being an *ex-officio* local agent, should report, for the orders of the Commissioner and the Board, all cases subject to the exceptions mentioned in rule 7, in which he learns the existence of unclaimed real property, and should take immediate possession of such property on the part of Government, taking measures at the same time to invite claimants to the property as publicly as possible Should the Collector's action be opposed by any person actually in possession, he must desist from occupying the property and report the circumstances with his opinion in regard to the propriety

of instituting a suit for the establishment of the right of Government. Notices inviting claimants to the property should remain open for six months.

Occupancy tenures will not be claimed by Government.

7. The Government has, however, decided not to act upon its right of taking possession as escheats of mere occupancy tenures (whether transferable or not) of cultivators dying without heirs, and in such cases Collectors should not put forward any claim on behalf of Government, and no report to the Board need be made.

Procedure in cases of tenures worth less than Rs. 500.

In the case of any tenure of a middleman or cultivator which, though of a permanent character, is worth less than Rs. 500, according to the valuation of such tenures in the district for the time being, the Collectors should report all particulars to the Board as hitherto, but should refrain from taking possession until the orders of Government are received, as, in respect of such tenures, the Government will not, as a matter of course in every case, act on its right to claim the escheat.

Property escheated not to be ordinarily sold for twelve years.

8. With reference to the provisions of the law of limitation (Act XV of 1877), the Board will not ordinarily advise the Government to *sell* any such property until it has been in full possession of it for twelve years, except in the case of lakhiraj and rent-free tenures valued at less than Rs. 500, of which the sale will be sanctioned at the end of six months after the declaration of escheat.

Appropriation to local improvements.

9. Small patches of land in the neighbourhood of towns, or such escheats as shops, tanks, and gardens, similarly situate, may, with the special sanction of Government in each case, be appropriated to local improvements.

Illegitimate claimants to be liberally dealt with.

10. On the occurrence of the escheat of estates which may have belonged to Hindus, Muhammadans, or others, to whom the Indian Succession Act does not apply, the Government will deal in a liberal spirit with the claims of persons who, except for the fact of illegitimacy, would have been entitled to succeed, or who for any reason have a moral, though not a legal, claim to consideration: such cases will be reported to the Government of India for final orders.

Illegitimate European claimants.

11. In dealing with the escheated property of illegitimate Europeans who may die intestate in India, it has been customary for the Government of India to be guided by the principles applicable to the disposal of similar escheats in England; under which the property, or a portion thereof, is distributed, as a matter of grace and bounty, to the next-of-kin of the deceased, after

SLIP No. 68.

PAGE 181.—For rule 5, Section VIII, Chapter VII, *substitute* the following :—

"5. On receipt of the Collector's report, the Commissioner will' if he thinks the property ought to be acquired by Government, report the case for the orders of the Board, unless the property is worth Rs. 500 or less in which case the Commissioner can dispose of the case himself. This rule does not apply to cases where *coins* are the property found." 19-1-1905.

Report to Board.

Substitute the following for the existing rules in Section VIII, Chapter VII, pages 181-182 of the Board's Rules, 1902.

Publication of notification.

1. The notification under section 5 (*a*) shall be published at the Collector's cutcherry, Subdivisional cutcherry, Munsif's cutcherry and police-station within the jurisdiction of which the treasure was found, and at some conspicuous spot in the village in which it was found.

Collector's report.

2. On receipt of any notice under section 4, or on receipt of information from any person other than the finder that treasure has been found, the Collector shall report the fact direct to Government stating—

(1) The name of finder.

(2) The nature of treasure and number of coins, if any.

(3) The approximate value.

(4) The date of finding.

(5) Whether, the treasure being coin, it is recommended that the Government should acquire it. In the event of such recommendation being made, if the find is small, all the coins shall be submitted to Government. In the case of large finds, only a few specimens of each type shall be submitted. The expert who examines the coins may correspond direct with the Collector and request that in the case of large finds all the coins, or such number of them as he may prescribe, be submitted to him.

(6) The Collector shall also submit a detailed report of the origin, surroundings and exact nature of the find.

(7) A copy of the Collector's report shall be forwarded by Government to the Superintendent, Archæological Survey, Eastern Circle.

Proceedings when finder does not give notice.

3. In the case of information being given by a person other than the finder, the Collector shall issue a notice under section 5 (*b*) of the Act on the person informed against to show cause why he should not be prosecuted for not giving the required notice, and in the event of no cause being shown, the Collector shall take such further action as may seem expedient.

Cost of notices.

4. All notices under section 5 shall be served at the cost of the Government.

5. The acquisition of the whole or any part of the treasure by the Collector, under the authority given by section 16 of the Act, shall be subject to the opinion of the expert or experts whose advice shall be previously obtained by the Government.

Acquisition of coins.

6. If for any special reasons, such as the largeness of the quantity found, or the coins being known to be of merely metal value, the Collector considers it unnecessary to acquire the whole of the coins found he shall, in the report mentioned in rule 2 above, state (eighthly) why he considers that the whole of the coins found need not be acquired on behalf of the Government.

If only a portion to be acquired.

7. Coins submitted to the Government by Collectors shall be sent for examination to experts. Those experts shall report to Government in the forms (A) and (B) appended to these rules the number and nature of the coins and their probable numismatic value. They shall also advise the Government whether the coins or any part of them should be acquired. Ordinarily all coins pronounced by the experts to be rare specimens shall be acquired by Government.

8. Collectors are empowered to purchase, otherwise than when proceeding under the provision of the Treasure Trove Act, any coins, whether gold, silver or copper, which appear to be old and not of British Mintage, when they are less than Rs. 10 in value, on payment of a sum equal to the value of the materials of the coins, together with one-fifth of such value. Coins so purchased shall be submitted to the Government in the General Department for distribution in the manner described in rule 2.

Collectors to purchase old coin not treasure trove.

Explanation. Such coins include coins struck at Calcutta, Murshidabad, Benares, Surat, Arcot, in the name of Shah Alum, dated 19th Juloos.

9. (*a*) All fines levied under this Act shall be credited to the head "Treasure Trove" subordinate to head XXV—Miscellaneous, and any treasure which vests in the Government under section 20 or 21 shall, unless it be such as it is thought advisable for the Government to retain, be sold in the manner described below with reference to the sale of surplus coins, and the proceeds shall be credited to the above head.

Proceeds of fines and sales to be credited to Government.

(*b*) Any surplus coins which it is considered desirable to retain after the distribution prescribed in rules 11 and 13 shall be sent to the Indian Museum and there kept for sale. Notices containing particulars thereof shall be published quarterly in the local Gazette and the "Gazette of India," copies of the notices being sent to the Asiatic Society and to the other institutions mentioned in rule 11.

Subject to be noticed in the Land Revenue Annual Report.

10. All Collectors shall append a paragraph to their Land Revenue Annual Reports, stating whether any notices have been presented during the year under report under section 4, or any proceedings taken before the Magistrate under section 20 or 21 under rule 8 above. Commissioners shall mention the results of the working of the Act as reported by Collectors in their own reports.

Distribution of coins acquired.

11. Coins, where more than two specimens are found and acquired, shall be distributed by Government, subject to the proviso laid down in rule 12, to the following 14 cabinets in the order in which they are named below. This distribution shall be intimated to the Superintendent, Archæological Survey, Eastern Circle—

(1) The Indian Museum.
(2) The Madras Museum.
(3) The Provincial Museum, Lucknow.
(4) The Lahore Museum.
(5) The Nagpur Museum.
(6) The Public Library, Shillong.
(7) The Archæological Museum, Poona.
(8) The Peshawar Museum.
(9) The Quetta Museum.
(10) The Ajmere Museum.
(11) The Rangoon Museum.
(12) Asiatic Society, Bengal.
(13) Bombay Branch, Royal Asiatic Society.
(14) The British Museum.

Accumulation of duplicates to be avoided.

12. It shall not be necessary to present coins to an institution, which already possesses exactly similar specimens.

To facilitate the selection and to avoid the accumulation of duplicates, the Government shall be furnished by each cabinet with a catalogue of the existing collections, which shall also be published.

If the publication of catalogues cannot be arranged for, hand-lists shall be printed giving such details of the coins in each cabinet, that they can be recognised.

Retention of specimen coin by non-official examiner.

13. No official who is entrusted with the examination of the coins as part of his ordinary duties shall, in any circumstances, retain a specimen of any coin. Non-official examiners may, however, retain one specimen only of each variety: provided that specimens remain over after all the cabinets named in rule 11 have been supplied. In such cases a statement shall be furnished to the Government by the examiner or examiners concerned.

Submission of report.

14. The Superintendent of Archæological Survey, Eastern Circle, shall submit to the Government, not later than the 30th of June each year, a report containing a brief summary of the result of the examination, etc., of coins during that year. The report shall show the total number of coins dealt with in the year, classifying them by metal, and also roughly by the series to which they belong; it shall also give a short account of any notable finds. The form (C) appended shall be used for this purpose.

9 *Report No.* *of* *on* *coins found at* , *district* , *received with* $\frac{\text{G. O.}}{\text{Collector's}}$ *No.* , *dated*

(This form is used for Moghal coins only.)

Number and metal.	Name of king.	Mint.	Type.	Year.		Month.	To be acquired for—													For sale at
				Bengal or Ilahi.	Hijri.		The Indian Museum, Calcutta.	The Madras Museum.	The Provincial Museum, Lucknow.	The Lahore Museum.	The Nagpur Museum.	The Public Library, Shillong.	The Archæological Museum, Poona.	The Peshawar Museum.	The Quetta Museum.	The Ajmere Museum.	The Rangoon Museum.	Asiatic Society, Bengal.	Bombay Branch, Royal Asiatic Society.	The British Museum.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

B.

Report No. *of* *on* *coins found at* *, dated* *, received with* $\frac{\text{G. O.}}{\text{Collector's}}$ *No.* *, dated*

[This form is used for all classes of coins but the Moghal series.]

Number and metal.	Obverse.	Reverse.	Reference and remarks.	To be acquired for—														
				The Indian Museum, Calcutta.	The Madras Museum.	The Provincial Museum, Lucknow.	The Lahore Museum.	The Nagpur Museum.	The Public Library, Shillong.	The Archæological Museum, Poona.	The Peshawar Museum.	The Quetta Museum.	The Ajmere Museum.	The Rangoon Museum.	Asiatic Society, Bengal.	Bombay Branch, Royal Asiatic Society.	The British Museum.	For sale at
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

STATEMENT C.

METAL.	Ancient.	Mediæval.	Pathan.	Suri.	Moghal.	Oudh.	East India Company.		Total.
1	2	3	4	5	6	7	8	9	10
Gold									
Silver									
Copper									
Total ...									

6-5-08.

deducting the expenses incurred and a proportion as the Crown's share according to a certain scale.

Reward to informer.

12. In a case under rule 6 above, Government granted a reward of 10 per cent. on the sale-proceeds of the property which was declared an escheat for information given by a person that the property was claimable as an escheat.

Section VIII.—Rules under the Indian Treasure Trove Act (VI of 1878).

Publication of notification.

1. The notification under section 5 (*a*) shall be published at the Collector's cutcherry, Subdivisional cutcherry, Munsif's cutcherry and police-station within the jurisdiction of which the treasure was found, and at some conspicuous spot in the village in which it was found.

Collector's report.

2. On receipt of any application under section 4, or on receipt of information from any person other than the finder that treasure has been found, the Collector shall report the fact to the Commissioner, stating—

(1) Name of finder.
(2) Nature of treasure, and number of coins, if any.
(3) Approximate value.
(4) Date of finding.
(5) Whether the treasure, being coin, has been acquired under section 16, or whether it is recommended that Government should acquire the treasure.

A copy of this report shall be sent to the Asiatic Society at Calcutta for information.

Proceedings when finder does not give notice.

3. In the case of information being given by a person other than the finder, the Collector shall issue a notice under section 5 (*b*) of the Act on the person informed against to show cause why he should not be prosecuted for not giving the required notice, and in the event of no cause being shown, the Collector shall take such further action as may seem expedient.

Cost of notices.

4. All notices under section 5 shall be served at the cost of Government.

Report to the Board.

5. On receipt of the Collector's report, the Commissioner will, if he thinks the property ought to be acquired by Government, report the case for the orders of the Board. This rule does not apply to cases where *coins* are the property found.

Acquisition of coins.

6. Collectors shall *ordinarily* acquire, under section 16 of the Act (without it's being necessary for them to obtain the sanction of higher authority), the whole of any coins found, whether gold, silver, or copper, that appear to be old and not of British mintage.

Explanation.—These include coins struck at Calcutta, Murshidabad, Benares, Surat, Arcot, in the name of Shah Alum, dated 19th Juloos.

If only a portion to be acquired.

7. If for any special reasons, such as the largeness of the quantity found, or the coins being known to be of merely metal value, the Collector considers it unnecessary to acquire the whole of the coins found, he shall, in the report mentioned in rule 2 above, state (sixthly) why he considers that the whole of the coins found need not be acquired on behalf of Government.

Commissioner to report to Government.

8. On receipt of the report, the Commissioner, if he thinks that the whole of the coins found should not be acquired, shall report the case for the orders of Government.

9. Coins acquired under section 16 of the Act shall be sent to the Asiatic Society at Calcutta, and the Society shall report to Government the numbers and nature of the coins, and their probable numismatic value.

Collector to purchase old coin not treasure trove.

10. Collectors are empowered to purchase, otherwise than when proceeding under the provisions of the Treasure Trove Act, any coins of the age and description stated in rule 6 above, when they are less than Rs. 10 in value, on payment of a sum equal to the value of the materials of the coins, together with one-fifth of such value. Coins so purchased shall be treated in the manner described in the last section.

Proceeds of fines and sales to be credited to Government.

11. All fines levied under this Act shall be credited to the head '*Treasure Trove*' *subordinate to head* '*XXV.—Miscellaneous*,' and any treasure which vests in Government under section 20 or 21 shall, unless it be such as it is thought adviseable for Government to retain, be sold by public auction to the highest bidder under the orders of the Commissioner, and the proceeds be credited to the above head.

Subject to be noticed in the Land Revenue Annual Report.

12. All Commissioners and Collectors should append a paragraph to their Land Revenue Annual Reports, stating whether any applications have been presented during the year under report under section 4, or any proceedings taken before the Magistrate under section 20 or 21, or under rule 10 above.

Section IX.—Classification and disposal of chaukidari chakran lands.

1. As the resumption of *chaukidari chakran* lands is going on in many districts, the following rules are laid down for the guidance of Collectors other than those in the Chota Nagpur Division.

Settlement of transferred chaukidari lands.

2. *Chaukidari chakran* lands dealt with under Part II of the Chaukidari Act, VI (B.C.) of 1870, are not to be considered as separate "estates" within the meaning of the Land Registration Act, VII (B.C.) of 1876. Under section 41 of Regulation VIII of 1793, they form part of the estate in which they are situated. Under sections 48 and 51 of the Chaukidari Act, they are to be transferred to the "zamindar" of such estate or tenure, who is defined in section 1; and it has been ruled (*vide* Government letter No. 3020J., dated 23rd July 1894,) that they are not to be treated as amalgamated with such estate or tenure. Under the General Clauses Act, the singular includes the plural, so that the word "zamindar" in section 48 *et seq.* means all the registered proprietors. Transferred *chaukidari chakran* lands are the property of the zamindar to whom they are transferred, but are hypothecated for the payment of the amount due to the "Village Chaukidari Fund." The settlement of them is offered at half rates to the zamindar in the first instance, because half the services of the chaukidar were legally supposed to be his. If he does not take settlement, after having had the opportunity, which section 50 gives him, of contesting the assessment, the Collector should make the order of transfer in Form C absolute, and if the assessment is not paid, should deal with the lands under sections 54 to 56 (*vide* Legal Remembrancer's letter No. 161, dated 4th May 1893, to the Commissioner of Burdwan). Even if such lands are subsequently transferred by sale under section 55, Act VI (B.C.) of 1870, this does not create them an estate within the meaning of that word as used in the Land Registration Act.

Effect of sale of chaukidari lands.

3. The effect of the sale of *chaukidari chakran* lands is clearly described in section 55 of Act VI (B.C.) of 1870. The purchaser acquires the right to hold them free of incumbrances, but subject to the *chaukidari* assessment at half rates. He cannot be said to hold them revenue-free, because, at the time of the permanent settlement, revenue was assessed on them under section 41 of Regulation VIII of 1793. The exact legal status of the auction-purchasers of such lands need not be settled by the Revenue authorities. It is for the Civil Courts to decide it. All that the Revenue authorities are concerned with is the payment of the assessment due to the Village Chaukidari Fund.

Register No. 81 and form of notification for sale of chaukidari lands.

4. The Collector alone can legally make the first transfer, under section 50, and it is not clear that subsequent transfers are valid unless they are made under sections 54 and 55. In order, however, to maintain a record of transferees of *chaukidari chakran* lands, a separate register (No. 81) has been opened. Columns 5, 7 and 8 in the register are also intended for the record of transfers made by sale under section 55 after the first transfer under section 50, Act VI (B.C.) of 1870, and they should be entered in it subject to their being made under section 55, and

not by private sale or arrangement, which should not be recognised. The form of notification for sale of *chaukidari* lands for arrears of assessment is given in the Appendix to this Chapter.

Particulars of sale of chakran lands.

5. When *chakran* lands are sold, under section 55 of Act VI (B.C.) of 1870, in accordance with the provisions of Act XI of 1859, the particulars of the sale should be entered in Register 19 (Sales for arrears of revenue), and should be distinguished from ordinary revenue sales by a letter—say C—or by entry in red ink.

Assessment of road-cess on transferred chaukidari lands.

6. The assessment of road-cess on transferred *chaukidari chakran* lands should be made on the half annual value which the transferee retains. They do not come within the definition of "estate," but they clearly within the definition of "tenure" in section 4 of the Road Cess Act.

APPENDIX.

[See Section IX, Rule 4.]

Notification under section 6, Act XI of 1859, and section 55, Act VI (B.C.) of 1870, for sale of chaukidari chakran lands.

The public are hereby informed that the *chaukidari chakran* lands specified below, will be sold under the provisions of Act XI of 1859, at the office of the Collector of on (date) at (hour), for arrears of assessment on account of due to the Village Chaukidari Fund, unless such arrears are paid up on or before the said date:—

Serial number of entry in Collector's register of transferred chaukidari lands prescribed by Board's Circular Order No. 11 of December 1897.	Name of the village and thana in which the land is situated.	Area of land transferred as actually found on measurement.	Name and address (if known) of person to whom the land has been transferred under section 50 or sold under section 55 of Act VI (B.C.) of 1870.*	Annual assessment at which the land was transferred.	Amount of the arrears of assessment for which to be sold.	Remarks.
1	2	3	4	5	6	7
		B. K. C.		Rs. A. P.	Rs. A. P.	

* Note.—If there are more than one transferee, only the name of the person who stands first in the Collector's register need be given, the rest being designated as "and others."

SLIP No. 93.

The following should be inserted as Section X—Rules for the guidance of officers receiving trust money whether by bequest or otherwise of Chapter VII, Miscellaneous, of the Board's Rules, 1902:—

SECTION X.

Rules for the guidance of officers receiving trust money, whether by bequest or otherwise.

(1) All trust money received by an officer in his official capacity shall, unless a trust fund has been created, be lodged in the Treasury, where it will be credited as a deposit.

(2) The fact that the money has been received, together with the nature of the trust, shall be at once reported to his official superior and by him to Government, if necessary, through the usual channel.

(3) No expenditure shall be incurred from such funds, except with the sanction of the authority competent to sanction the payment, if made, from general revenues.

(4) If the money is to be expended on some work of public utility, the work shall be carried out in the same manner and with the same sanction as if it were undertaken at Government expense.

(5) The officer sanctioning any expenditure from such funds must satisfy himself that it is in accordance with the terms of the trust.

(6) The above rules must be strictly adhered to, and officers must be held personally responsible for any misapplication of trust money which may result from its neglect.

3-11-1905.

SLIP No. 18.

Page 184.—The following should be substituted for rule 6, Section IX, Chapter VII:—

Assessment of cesses on *chaukidari chakran* lands.

The assessment of cesses on *chaukidari chakran* lands transferred to zamindars, under Part II of Act VI (B.C.) of 1870, should be made on the annual value which the transferee retains, that is to say, on the total annual value, *less* the sum payable to the Panchayat. 1-1-1906.

SLIP No. 63.

FROM rule 6, Section IX, Chapter VII, page 184 of the Board's Rules, 1902, *omit* the words "which the transferee * * * panchayet" and *insert* the word "full" before and the words "of such lands" after the words "annual value" therein.

10-12-1904.

CHAPTER VIII.

Pensions.

Rules framed by the Board with the consent of the Local Government, under section 14, Act XXIII (the Pensions' Act), 1871.

SECTION I.—PRELIMINARY.

Application of these rules.

The rules governing service pensions, extraordinary pensions and gratuities for service not entitling to pension, are contained in the Civil Service Regulations, published under the authority of the Government of India. The following instructions therefore apply to territorial and political pensions only, disbursed through the Revenue authorities.

SECTION II.—THE PLACE AND TIMES AT WHICH, AND THE PERSONS TO WHOM, PENSIONS ARE TO BE PAID.

Payment where to be made.

1. As a general rule, pensions are payable at the District Treasury, upon which a permanent payable order has been issued by the Accountant-General.

Payment at subdivisions.

2. But pensioners residing within any subdivision of a district may obtain payment of their pensions from the subdivisional treasury in the same way as from the District Treasury.

Transfer of payment.

3. A Commissioner may, on application and on sufficient cause shown, permit transfer of payment from a treasury in his Division to any other treasury in British India. This order does not extend to political pensions in cases where the pensioner resides, by order of Government, in a particular place.

Particulars to be submitted.

4. Copy of the order directing the transfer should be forwarded by the Commissioner to the Accountant-General, Bengal, together with a brief narrative of the origin and particulars of the pension; and the District Officer of the district, from which the payment is transferred, should be instructed to return his and the pensioner's portion of the permanent payable order to the Accountant-General. The Accountant-General will then issue a fresh permanent payable order to the officer, who will, in future, pay the pension, or, if that officer belongs to another province, will move the Accountant-General of such province to do so.

To be paid monthly.

5. As a rule, pensions shall be paid monthly.

Arrears of pension.

6. If a pension remains undrawn for more than six months, the disbursing officer must at once make enquiry into the cause of the non-appearance of the pensioner, and return the pay order to the Accountant-General, Bengal. When the enquiry has been completed, the result should be communicated to him. If the pensioner afterwards appears, the Collector or other disbursing officer may reclaim the pay order and renew his payments; but the payment of the arrears that have accumulated cannot be made without the sanction of the Commissioner, and if the amount of arrears exceeds Rs. 1,000, without the previous sanction of the Board obtained through the Commissioner.

Personal appearance at time of payment.

7. (*a*) As a rule, a pensioner must take payment in person, after identification, by comparison with the permanent pay order.

Exemptions.

(*b*) A pensioner specially exempted by the Local Government from personal appearance, a female pensioner not accustomed to appear in public, or a male pensioner, who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension upon the production of a life-certificate, signed by a responsible officer of Government, or by some other well-known and trustworthy person.

(*c*) A pensioner of any description, who produces a life-certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, is also exempted from personal appearance.

Precautions.

(*d*) In all cases referred to in the clauses (*b*) and (*c*), the disbursing officer must take precautions to prevent imposition, and must, before the first payment in each year, require proof, independent of that furnished by the life-certificate, of the continued existence of the pensioner. For this purpose he should (save in cases of exemption from personal appearance granted by the Local Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

Pensioners of rank.

8. Pensions of pensioners of rank, especially exempted by Government, shall be paid to an agent holding a power-of-attorney upon the production of the permanent order and of a separate receipt.

Payment to an agent.

9. Pensions of pensioners exempted under head (*b*) of rule 7 (save in cases mentioned in rule 8) may be paid to an agent on their behalf on the

Substitute the words :—

and the payment of arrears that have accumulated not exceeding Rs. 1,000 can be sanctioned by the Collector. If the amount of arrears exceeds Rs. 1,000, the previous sanction of the Board should be obtained through the Commissioner.

for the words "but the payment of the arrears * * * * * through the Commissioner" in lines 8 to 12 of rule 6 section II, Chapter VIII, page 186 of the Board's Rules, 1902.

4-3-1906.

2. *Substitute* the clause :—

Collectors of districts are empowered to sanction the payment of arrears of pension due to deceased pensioners to their heirs.

for the clause " But if the arrears * * * * * * on his own authoritiy" in lines 5 to 8 of rule 10, section II, Chapter VIII, page 187 of the Board's Rules, 1902.

4-3-1906.

production of the permanent order, of a life-certificate as therein prescribed and of a separate receipt.

Arrears of deceased pensioners.

10. On the death of a pensioner, payment of any arrear actually due may be made to his heirs, provided that they apply within six months from his death; it cannot be paid thereafter without the sanction of the Board of Revenue. But if the arrears do not exceed Rs. 100, and the case present no peculiar features, the Commissioner is empowered to pass the arrears on his own authority. Even if the pension has been sanctioned before the death of the pensioner, the payment may be made under the orders of the authority who would have been competent to sanction the pension if the pensioner had not died.

Section III.—Delivery of Certificates to Pensioners.

Permanent payable order to be made over to the pensioner.

1. On the receipt by the disbursing officer of the permanent payable order, he shall summon the pensioner, and, on his appearing, shall make over to him his portion of the permanent payable order, and explain to him at what times he can draw his pension and how he must proceed for the purpose. No other certificate need be given.

When made over to the agent.

2. When the pensioner is exempted from appearance in person, the permanent order may be made over to any person authorised to act on the pensioner's behalf.

When much worn.

3. When the pensioner's portion of the permanent payable order is much worn, or its back is filled with entries of payment, he should return it to the disbursing officer, who will forward both portions of the order to the Accountant-General and obtain from him a duplicate order bearing the same number and date.

When lost.

4. If the pensioner loses his portion, the disbursing officer's half may be returned to the Accountant-General, who will issue a duplicate order bearing the same number and date as the original.

Section IV.—Records to be kept on the subject of Pensions, Correction and Transmission of such Records, and Registers of Certificates Delivered to Pensioners.

Registry of applications.

1. In each Collectorate a list of pensions granted shall be kept up in the form given in Appendix A. *Applications* for pensions are to be entered in Register 8 of miscellaneous cases.

Pensions undrawn for two years.

2. All pensions not drawn for two years shall be struck off this register. If renewed by order of Government, a fresh entry will be made in the register.

Death of pensioner.

3. Upon the death of a pensioner the District Officer should at once report the circumstance to the Accountant-General and return the original permanent order to his office.

Permanent payable orders.

4. When pensions are granted, the Accountant-General issues permanent payable orders to the disbursing officer of the station at which the pension is payable, directing him to pay periodically, until further notice, the amount of the pension upon the production of the counterpart of the order and a separate receipt according to the prescribed form. These orders should be entered in the register of permanent orders prescribed in Article 343 of the Civil Account Code, vol. I (1899).

Register to be kept at subdivision.

5. When payment of any pension is permitted at a subdivision, a copy of the permanent order of such shall be forwarded to the subdivision, a note to that effect being made in the register of permanent orders at the head-quarters station. At each subdivision a register of permanent orders so received shall be kept up in the same form as the register prescribed for the head-quarters station.

Payment to be recorded.

6. Upon presentation of a claim for payment, the District Officer should at once record the sum paid upon the permanent order, enter the amount in the cash-book, and submit the separate receipt (Appendix B), with his treasury account, to the Accountant-General as a voucher in support of the charge.

Section V.—Disposal of Claims to, Right of Succession to, or to Participation in, Pensions or Grants, and Grant of Certificate to the Civil Court in certain cases.

Continuance of hereditary pensions.

1. The Board are competent to sanction the continuance of hereditary pensions when the hereditary title has been already recognised by Government or decreed by a competent court of justice. But it is to be borne in mind that the Government never undertook, absolutely, to pay the pensions included in the Permanent Settlement, and that if a pension has unadvisedly been continued to heirs, the hereditary nature of the gratuity may, on the death of the incumbent, again be questioned.

Not to be ordinarily allowed.

2. As a general principle, pecuniary grants will not be continued after the death of the parties in whose favour they were originally made. Pensioners whose pensions are granted for life only, and are resumable at their decease, are to be in no way encouraged by the local officers to hope that their pensions will be continued to their heirs, and thereby induced to neglect making a proper provision for their families. The Board are to submit to Government for decision any case in which they may be of opinion, on the decease of a life-pensioner, that the pension, or any part thereof, should be continued to the heirs.

General principles.

3. The principles laid down in the memorandum by Mr. F. Millett, printed in Appendix C, are, under the orders of Government, to be followed in recommending, or deciding upon, the continuance or discontinuance to heirs of the various classes of pensions with which the memorandum deals.

Distribution of pensions.

4. As a rule, the distribution of pensions is irrespective of Hindu or Muhammadan law, and dependent on the pleasure of Government only. In cases where the original grant of a pension to two or more persons was joint and undivided, the survivor or survivors will be considered entitled to retain only an exact half, or lesser share, according to circumstances, of the whole sum, without reference to sex.

Grant of certificates.

5. But when the grant was of a specific sum annually, payable in perpetuity and unconditionally, the District Officer may, with the sanction of the Commissioner and the Board, grant a certificate to the Civil Court under section 6, Act XXIII of 1871, where the question at issue is the right of one or other of two parties to receive any portion of such grant.

APPENDIX A.

(See Section IV, Rule 1.)

Register of Territorial and Political Pensions.

1	2	3		4	5	6		7	8	9
Number.	Name and father's name of pensioner.	Residence.		Age at date of grant of pension.	Description of pensioner's person.	Amount of Pension.		Date of Government sanction.	Brief, but accurate, statement of circumstances of grant, and explanation whether the grant is for life, for more than one life, hereditary, or absolutely perpetual.	Date of decease of pensioner.
		Pargana.	Village.			Monthly.	Per annum.			
						Rs.	Rs.			

APPENDIX B.

(See Section IV, Rule 6.)

Form of Receipt for Payment.

Bill for pensions chargeable to (*major head*) paid at the treasury between and 190 .

We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the orders quoted in our respective permanent payable orders.

1		2	3	4	5	6	7
Payment.		Number of permanent payable order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee, with stamp, if payment exceeds Rs. 20.
Date.	No.						

APPENDIX C.

(See Section V, Rule 3.)

Memorandum by Mr. F. Millett on Pensions and Charitable or other allowances, dated 12th May 1845.

The Government never undertook absolutely to pay the pensions included in the Permanent Settlement.

Section 74, Regulation VIII, 1793, provided "with respect to any of the existing established zamindari charges, such as pensions, charitable or other allowances, *which it may be thought proper to continue*, they shall be paid by the Collectors, &c."

Regulation XXIV, 1793, prescribed the rules for determining their continuance or discontinuance, the fundamental principle being that all such pensions and allowances were *gratuitous*.

The following are the principal provisions of that Regulation:—

"Pensions received by virtue of sanads granted before the Dewanny, or since granted with the sanction of Government, and pensions received from before 1179 (country era), to be continued to the grantees or original holders. But if the grantees or original holders be dead, the pensions not to be continued to their heirs or descendants without the sanction of Government; and—

"No pension after the death of the person then entitled to it to be continued to his descendants without the like sanction, whether the grant was, in either case, according to the terms of it, hereditary or otherwise.

"Whenever Government orders the continuance of a pension, whether to the original holder or his heir, the Collector to give him a certificate, stating the title of the party thereto *during his or her life*.

"The Collector to keep a register of these certificates, noting therein such personal identifications of the parties as might detect any attempt to transfer the certificates to others.

"The pensions and allowances being gratuitous, the determining upon the continuance or discontinuance of them under the rules prescribed is reserved to Government."

It appears to me plain that according to this Regulation every pension confirmed was to be confirmed as a *life-pension* only, and that on the death of any pensioner the case of any new claimant was to be submitted to Government for its determination.

Section 6 of Regulation XXIV, 1803 (Ceded Provinces), provided that pensions granted to fakeers and other religious

persons, for the purpose of lighting mausoleums or mosques, or for that of repairing them, as also to enable them to perform their religious ceremonies, usual in the muharram, were to be continued; but that pensions of this description were not to be considered as of a personal nature, and that the Collector was to be responsible for their being applied to the purpose for which they were bestowed.

Certificates were, under this Regulation, to be granted for pensions renewed on the death of pensioners, and registers of certificates to be kept as under Regulation XXIV, 1793; and section 16 declared that the continuance or discontinuance of pensions was, after the death of the persons then receiving them, *to depend solely on the pleasure of Government.*

I reconcile sections 6 and 16 in this way. Pensions received by fakeers at the date of the Regulation for certain purposes were to be continued to them; but if they applied them to other purposes, they would be resumed. On the death of the then holders, the pensions were to be continued to their successors or [illegible] not as Government might determine, each renewal requiring a specific order.

By section 30, Regulation XII, 1805, the provisions of Regulation XXIV, 1793, were made applicable to pensions and allowances granted for religious purposes in Cuttack, [illegible] with these provisos:—

I—That pensions obtained from the Government of Berar under grants prior to October 1803 should be continued to the then incumbents, and on their death should descend to their heirs and successors or revert to Government, as should appear to the Governor-General in Council, on a consideration of the tenor of the grant and all the circumstances of the case, to be proper, under section 4 of the said Regulation.

II—Pensions received, under whatever authority, for three or more years before October 1803 to be continued to the then incumbents for life; but on their death to revert to Government, unless any particular reasons should appear to Government to exist for continuing them to their heirs and successors.

In the terms "on a consideration of the tenor of the grant" contained in the proviso I, we find the first indication of Government prescribing a rule to itself respecting the continuance of a pension to heirs and successors of incumbents. Section 4, Regulation XXIV, 1793, to which reference is made, contains no such rule.

By section 7, Regulation XXII, 1806, the Board were instructed, in determining whether, on the death of a pensioner,

the pension, or any part of it, should be continued to heirs or successors, "to ascertain particularly the situation and circumstances of the person claiming the continuance of the pension, and not to comply with any applications of that nature unless, on the ground of poverty or other substantial reason, the party claiming it shall have a strong claim on the indulgence of Government."

This relates to pensions to a certain amount (fifty rupees) left to the Board's decision; but I presume the principle was applicable to all.

Section 8 enjoined Collectors to discontinue the payment of all pensions where the persons to whom they had been adjudged had died, until it could be determined whether they were to be continued to heirs.

Section 9 had in view the commutation of money-pensions for grants of waste land or property.

It begins by repeating the declaration that pensions are gratuitous, and that the continuance or discontinuance of them is to depend on the pleasure of Government.

It then enacts that adjudged pensions are not to be commuted for grants of land except with the consent of the pensioner, and adds these further provisos:—

That pensions granted for, and *bonâ fide* appropriated to, the support of institutions, either of the Hindu or Muhammadan religion, shall be continued for the support of such institutions, unless the present incumbents or their successors shall, of their own free will and accord, agree to accept waste lands in lieu of the said pensions; and that no pensions which are declared to be hereditary, either by the terms of the grant or by any existing Regulations, shall be commuted without the consent of the present pensioners or their successors.

The first proviso has been quoted as containing an abstract rule that pensions for the support of the institutions therein described shall be continued in perpetuity; but considering the whole scope of the section, it seems to me rather to mean that so long as the allowances are continued by the pleasure of Government, they shall be continued in the shape of money payments, unless the incumbent for the time being consents to a commutation for land.

So also in respect of pensions which, in consideration of the terms of the grant, the Government may hereafter continue to the heirs of present incumbents. These shall likewise be continued in the shape of money payments, unless, with the consent of the heir to whom it is continued, it shall be commuted for land.

The same rule to apply to pensions declared hereditary by the Regulations, *i.e.*, those described in section 2, Regulation XXXIV, 1795, and section 2, Regulation XXIV, 1803, which are declared to be property, and liable to be sued for and inherited as such, and are distinct from the gratuitous pensions.

Suppose, then, a case in which the grant was not hereditary by the terms of it, but which the Government thought it right to continue to the heir of a deceased incumbent, they might insist on his taking land in lieu of it or renouncing all claim to the allowance.

Sections 2 and 3, Regulation XI, 1813, enact that all pensions shall be stopped until those receiving them prove that they are either the original grantees, or that they have been regularly declared entitled to succeed to the enjoyment of the pensions, and that new registers shall be made and corrected as often as any pensions revert wholly or in part to Government, or whenever other individuals than those by whom the pensions are at present received, shall be adjudged entitled to the reversion of them.

So far, then, as the law is concerned, it appears to me that the continuance or discontinuance of any pension or allowance on the death of an incumbent rests entirely in the discretion of Government; that when continued it should be for the life of the applicant only.

In practice, I believe the Government has very much fettered itself in the exercise of this discretion.

SLIP No. 197.

Insert the following at the end of rule 3, Chapter IX, page 195:—

"The dates of security bonds for peons and the names of sureties should always be noted in the "Remarks" column of "Register 30—Peons" and the Nazir should test the entries once in two years and note the result with the date in the same column of the register. If the security bond is invalid the Nazir should bring the fact to the notice of the Collector for the execution of a fresh bond."

14-5-08.

SLIP No. 262.

Add the following at the end of rule 2, Chapter IX, page 195, as amended by Circular order No. 13 of December 1904:—

Where the amount which would otherwise be required as security does not exceed Rs. 100, this power of the Commissioner to reduce such amount may be exercised by the Collector with the same limitations.

SLIP No. 66.

IN clause 2 of rule 2 of the rules for taking security from ministerial and non-gazetted officers on page 195

For the words "the Board" *substitute* "Commissioners" and *after* the word "necessary" *add* "but where the amount which would otherwise be required as security exceeds Rs. 500, a report should be submitted to the Board."

13-12-1904.

CHAPTER IX.

Security Bonds and Securities.

Rules for taking security from Ministerial and non-Gazetted Officers.

All payments to be made direct into treasury, with certain exceptions.

1. As a general rule, all payments should be made direct to the treasury by the person from whom they are due, and should not pass through the hands of any Government official.

No exception to this rule should be allowed without the special sanction of the Board.

An exception has been sanctioned in the case of collections of all kinds made by Government officers in the mufassal and brought to head-quarters.

When money cannot be paid in on the day when it is brought, owing to the treasury being closed, or to other sufficient cause, it should be deposited with the nazir, who should give a receipt for it. On the next open day the nazir should pay in the money, and should attach a copy of the receipt to the chalan.

All officers handling public money to give security.

2. Every officer through whose hands public money passes is to furnish security, which should, as a rule, be 10 per cent. in excess of the maximum amount likely to be in his custody at one time.

In special cases in which the application of this rule would cause hardship, and where the amount of money under the officer's control cannot be diminished by administrative arrangements, the Board are authorised, for reasons to be recorded in each case, to reduce the amount of security as far as they think necessary.

Security bonds of peons.

3. The general rule that every official who handles public money should give security is not to be enforced in case of peons. But in future no peon should be appointed who cannot give a security bond (executed by some person of known respectability and solvency) for his good and honest conduct, in the following form :—

"I know A.B. to be an honest man, and I agree to forfeit Rs. 50, if called upon to do so, should he be proved to have embezzled Government money up to or beyond that amount."

Exceptions.

Native military pensioners employed in civil capacities as peons, messengers, &c., are exempted from the operation of this rule, provided that such pensioners do not come under the provisions of Act XII of 1850 (Public Accountants' Default Act).

APPENDIX A.

[See Rule 4.]

Form of Security Bond to be executed by the officers named in rule 4 of this Chapter, who handle Government money, but who have not the power of nominating their own subordinates and who deposit the whole of their security at the time of execution.

Know all men by these presents that (1) son of resident of village thana in the district of (1) Principal.

(2) son of resident of village thana in the district of (2) 1st surety.

(3) son of resident of village thana in the district of (3) 2nd surety.

are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State for India in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 190 and each of us the said* doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State for India in Council his successors or assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction. * Principal and sureties.

Whereas the above bounden (1) was on the day of 190 appointed to and now holds and exercises the office of at (1) Principal.

And whereas the said (1) may hereafter from time to time be appointed to some other office and it is expressly intended and agreed that the obligation of the above written bond and the liability of the said (2) and (3) shall not be affected by reason of any such new appointment And whereas the said (1) has and during the time which he shall continue to be in the services of or employed by the Government of Bengal will have amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper (1) Principal. (2) 1st surety. (3) 2nd surety. (1) Principal.

lead goods stores chattels and effects stored and used at received into or despatched from the
(1) Principal. for the time being of which he the said (1)
shall be the or paid
deposited or brought into such
by any person or persons whomsoever and for any purpose or purposes
(1) Principal. whatsoever AND WHEREAS the said (1)
as such
aforesaid is also responsible
that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels and effects (hereinafter together only called the said property) are and is of full measure and good quality when received into such and until he has duly
accounted therefor and for every part thereof in manner hereinafter referred
(1) Principal. to AND WHEREAS the said (1)
is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the
(1) Principal. said (1)
is further bound to keep
true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do but as between the
(1) Principal. said (1)
and the said Secretary of State for India in Council he the said
(1) Principal. (1) is alone responsible
and answerable therefor and for every part thereof AND WHEREAS the respon-
(1) Principal. sibility of the said (1)
for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said
and delivered over to and a
full and complete discharge therefor obtained from such persons and places as the District Officer of
or other person exercising his functions for the time being under the sanction of the Government of
may direct AND WHEREAS the
1) Principal. said (1)
in consideration of his said appointment has delivered to and deposited with
If the officer deposits cash as security, the words in single brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted. [and endorsed over to]
as such District Officer as aforesaid [(the sum of Rs.)]
[Government securities to the exent of Rs. of which
the numbers amounts and other particulars are set forth and specified in the schedule hereunder written] for the purpose of in part securing and indemnifying the said Secretary of State for India in Council his successors and assigns against all loss and damage to which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent mis applied or otherwise dishonestly negligently or by or through oversight or violence
) Principal. made away or parted with by him the said (1)
) 1st surety. AND WHEREAS the said (2) and (3)
) 2nd surety. as his the said (1)
) Principal. sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the
) Principal. due performance by him the said (1)
of the duties of the said office aforesaid
and of other the duties appertaining thereto or which may lawfully be

required of him and for the due performance by him the said (1) (1) Principal.
of the duties of any other office to which
he the said (1) (1) Principal.
may from time to time be appointed and
for the purpose of securing and indemnifying the said Secretary of State for India in Council and his servants against all loss from or by reason of the acts or defaults of him the said (1) (1) Principal.

Now the condition of the above written bond is such that if the said (1) (1) Principal.
[has whilst he has held the said office of If the officer has not held office previous to signing of the bond, the words in brackets may be omitted.
as aforesaid always duly performed and fulfilled the said duties of the said office and other the
duties aforesaid and if he the said (1)] (1) Principal.
shall whilst he shall be in the service of or employed by the Government of Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said (1) (1) Principal.
and further that if the said (2) (2) 1st surety.
and (3) do and shall (3) 2nd surety.
indemnify and save harmless the said Secretary of State for India in Council his successors and assigns the Government of
and all and every the persons
or person who from time to time has or have held or shall hold or exercise the said office of District Officer of
and other the District Officers from time to
time having control over the office for the time being held by the said (1) (1) Principal.
of and from all and every loss and See last note.
damage which [during the time the said (1) (1) Principal.
has held executed and enjoyed the said office has
happened or been sustained or] shall or may at any times or time hereafter during the time that he the said (1) (1) Principal.
shall be in the
service of or employed by the Government of Bengal shall happen to or be sustained by the said Secretary of State for India in Council his successors or assigns the Government of
or the said District Officers by
from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said (1) (1) Principal.
or by from or through the consuming wasting
embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by the said (1) (1) Principal.
during the whole of the time
during which the said (1) (1) Principal.
[has been and] shall continue to be in the service of or See last note.
employed by the Government of Bengal whatever the nature of the office for the time being held by him may be and wheresoever such office may be situate. THEN this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said (2) (2) 1st surety.
and (3) (3) 2nd surety.
shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of
six calendar months' notice in writing of his or
their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said (1) (4) Principal.
until the expiration of the
said period of six months PROVIDED ALWAYS and it is hereby declared

(2) 1st surety. and agreed by the said (2)
(3) 2nd surety. and (3)
with the said Secretary of State for India in Council his successors and assigns that the said [Government promissory notes for Rs.
] [(sum of Rs.)]
so deposited as aforesaid respectively or such Government security or securities to the same value as the District Officer for the time being of the Government of
may consent from time to time to accept and receive and shall accordingly receive "in exchange" for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being of the Government of
as and for part and additional security to the said Secretary of State for India in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State for India in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to [sell and] dispose of the said [(sum of Rs.
)] [Government promissory notes for Rs.] or any notes that may be substituted therefor or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State for India in Council his successors and assigns as the case may require but nevertheless the interest of the said [(sum of Rs.)] [Government securities] or any notes that may be substituted therefor may in the meantime be paid over as the same shall be realised by the said District Officer for the time being of the Government of

Principal. if he shall think fit to the said (1)
Provided further and it is hereby expressly
(2) 1st surety. agreed and declared between and by the said (2)
(3) 2nd surety. and (3) with the said Secretary of State for India in Council his successors and assigns that it shall
(1) Principal. be lawful for the said (1) with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of [(Rs. in cash)] [Government promissory notes for Rs.] or any part thereof or for any substituted notes from time to time [(Government promissory notes)] [other notes of the same or other loans] of the same or greater value without in any way affecting the obligation of
(2) 1st surety. the said bond or the liability of the said (2)
(3) 2nd surety. and (3) as such sureties as aforesaid.

And it is hereby lastly agreed and declared by and between the
(2) Principal. the said (1)
(2) 1st surety. and the said (2) and (3)
(3) 2nd surety. as his
(1) Principal. the said (1) sureties and the said Secretary of State for India in Council his successors and
(1) Principal. assigns that on the said (1) ceasing to be in the employ of the Government of Bengal the abovementioned [(sum of Rs.)] [Government promissory notes for Rs.] or any notes that may have been substituted therefor as aforesaid shall not be at once returned to him but shall be and
(4) The authority with whom the security is deposited. remain with the said (4) as for the term of six months as security against any loss that may have been incurred by the said Secretary of State for India in Council his successors and assigns

owing to the neglect or default of the said (1) (1) Principal.
which may not have been discovered until after the vacation of his appointment by the said (1) PROVIDED ALWAYS that the (1) Principal.
return at any time of the said [(sum of Rs.)]
[Government promissory notes for Rs.] or any
notes that may have been substituted therefor shall not be deemed to affect the right of the said Secretary of State for India in Council his successors and assigns to take proceedings upon the said bond against the said (1) (1) Principal.
and (2) (2), (3) Sureties
and (3)
in case any breach of the condition of the said bond shall be discovered after the return of the [(said sum of Rs.)] [Government promissory notes for Rs.] or any notes that may have been substituted therefor as aforesaid.

[The Schedule above referred to.]

NOTE.—When the sureties are unable to read English, care should be taken that the provisions of the bond are explained to them before execution, and the persons doing this should in every such case attest the signature of the sureties and make a note at the foot of the attestation clause that the terms of the bond were so explained.

APPENDIX B.

[SEE RULE 4.]

Form of Security Bond to be executed by the officers named in rule 4, of this Chapter, who handle Government money, but who have not the power of nominating their own subordinates and who deposit their security in instalments.

KNOW all men by these presents that (1) (1) Principal.
son of
resident of village
thana in the
district of (2) (2) 1st surety.
son of
resident of village
thana in the district of
(3) son of (3) 2nd surety,
resident of
village thana in the district of
are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State for India in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this
day of 190 and each of us the said* *Principal and sureties.
doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State for India in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at
other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

(1) Principal. WHEREAS the above bounden (1) was on the day of 190 appointed to and now holds and exercises the office of at

(1) Principal. AND WHEREAS the said (1) may hereafter from time to time be appointed to some other office and it is expressly intended and agreed that the obligation of the above written bond

(2) 1st surety. (3) 2nd surety. and the liabilities of the said (2) and (3) shall not be affected by reason of any such new appointment AND WHEREAS the said

(1) Principal. (1) has and during the time which he shall continue to be in the service of or employed by the Government of Bengal will have amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all moneys specie bullion coins jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels and effects stored and used at received into or despatched from the

(1) Principal. for the time being of which he the said (1) shall be the or paid deposited or brought into such by any person or persons whomsoever and for any purpose or purposes

(1) Principal. whatsoever AND WHEREAS the said (1) as such aforesaid is also responsible that all such money specie bullion coins jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels and effects (hereinafter together only called the said property) are and is of full measure and good quality when received into such and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said

(1) Principal. (1) is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times

(1) Principal. and places as his superior officers may appoint AND WHEREAS the said (1) is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may

(1) Principal. from time to time be called upon to do but as between the said (1) and the said Secretary of State for India in

(1) Principal. Council he the said (1) is alone responsible and answerable therefor and for every part thereof

(1) Principal. AND WHEREAS the responsibility of the said (1) for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other person exercising his functions for the time being under the sanction of the Government of

(1) Principal. may direct AND WHEREAS the said (1) in consideration of his said appointment has agreed to deliver to and deposit with [and endorse over to]

If the officer deposits cash as security the words in single [ ] as such District Officer as aforesaid [(the sum of Rs.)] [Government securities to the extent of Rs.] for the

purpose of in part securing and indemnifying the said Secretary of State for India in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by

brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted.

him the said (1) (1) Principal.

AND WHEREAS the said (1) (1) Principal.

has already delivered to and deposited with [and endorsed over to] as such District Officer as aforesaid [(the sum of Rs.)] [Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written] part of the said security so to be deposited as aforesaid and it has been agreed that the said (1) (1) Principal.

shall deliver to and deposit with [and endorse over to] the said as such District Officer as aforesaid the balance of the said [(sum of Rs.)] [Government securities to the extent of Rs.] so to be deposited as aforesaid in monthly instalments of Rs.

such monthly instalments to be deducted from the salary of the said (1) (1) Principal. if the said District Officer shall so think fit and whereas the said (2) (2) 1st surety.

and (3) as his the said (1) (3) 2nd surety. (1) Principal. sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said (1) (1) Principal. of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and for the due performance by him the said (1) (1) Principal. of the duties of any other office to which he the said (1) (1) Principal. may from time to time be appointed and for the purpose of securing and indemnifying the said Secretary of State for India in Council and his servants against all loss from or by reason of the acts or defaults of him the said (1) (1) Principal.

Now the condition of the above written bond is such that if the said (1) * (1) Principal.

* If the officer has not held office previous to signing of the bond the words in brackets may be omitted.

[has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he said (1) (1) Principal.] shall whilst he shall be in the service of or employed by the Government of Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said (1) (1) Principal.

and further that if the said (2) (2) 1st surety.

and (3) (3) 2nd surety.

do and shall indemnify and save harmless the said Secretary of State for India in Council his successors and assigns the Government of and all and every the persons or person who from time to time has or had held or shall hold or exercise the said office of District Officer of and other the District Officers from time to time having control over the office for the time being held by

(1) Principal. the said (1)
*See last note. of and from all and every loss and damage which *[during the time the
(1) Principal. said (1)
has held executed and enjoyed the said office has happened
or been sustained or]
(1) Principal. shall or may at any times or time hereafter during the time that he the said (1)
shall be in the service of or employed by the Government of Bengal
shall happen to or be sustained by the said Secretary of State for India in Council his successors or assigns the Government of
or the said District Officers by from
or through the means of the neglect failure misconduct disobedience
(1) Principal. omission or insolvency of the said (1)
or by from or through the consuming wasting embezzling
stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the
(1) Principal. said property or any part or parts thereof by the said (1)
during the whole of the time during which
(1) Principal. the said (1) *[has
*See last note. been and] shall continue to be in the service of or employed by the Government of Bengal whatever the nature of the office for the time being held by him may be and wheresoever such office may be situate—Then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue provided always and it is hereby
(2) 1st surety. agreed and declared that neither of them the said (2)
(3) 2nd surety. and (3)
shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of
six calendar
months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omis-
(1) Principal. sions and deafults on the part of the said (1)
until the expiration of the said period of six
months PROVIDED ALWAYS and it is hereby declared and agreed by the
(2) 1st surety. said (2)
(3) 2nd surety. and (3)
with the said Secretary of State for India in Council his successors and assigns that the said [Government promissory notes for Rs.] [(sum of Rs.)] or so much thereof as shall for the time being be deposited as aforesaid respectively or such Government security or securities to the same value as the District Officer for the time being of the Government of
may consent from time to time to accept and receive and shall accordingly receive in exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being of the Government of as and for part and additional security to the said Secretary of State for India in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State for India in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to [sell and] dispose of the said [(sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State for India in Council his successors and assigns as the case may require but nevertheless the interest of the said [(sum of Rs.)] [Government promissory notes for Rs.
or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor may in the meantime be paid over as the same shall be realised by the said District officer for the

time being of the Government of
if he shall think fit to the said (1) (1) Principal.
PROVIDED FURTHER and it is hereby expressly agreed
and declared between and by the said (2) (2) 1st surety.
and (3) (3) 2nd surtey.
with the
said Secretary of State for India in Council that it shall be lawful for the
said (1) with the (1) Principal.
consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of
first had and
obtained to change and substitute for the said deposit of [(Rs.
in cash)] [Government Promissory notes for Rs.] or so much thereof as shall for the time being have been deposited or for any substituted notes from time to time [(Government promissory notes)] [other notes of the same or other loans] of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said (2) and (2) 1st surety.
(3) as such sureties (3) 2nd surety.
as aforesaid,

AND it is hereby lastly agreed and declared by and between the
said (1) (1) Principal,
and the said (2) (2) 1st surety.
and (3) (3) 2nd surety.
as his the said (1) (1) Principal.
sureties and the said Secretary of State for India in Council his successors and assigns that on the said (1) ceasing (1) Principal,
to be in the employ of the Government of Bengal the abovementioned [(sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said (4) (4) The authority with whom the security is deposited.
for the term of six months
as security against any loss that may have been incurred by the said Secretary of State for India in Council his successors and assigns owing to the neglect or default of the said (1) (1) Principal.
which may not have been discovered until after the vacation of his appointment by the said (1) (1) Principal,
Provided always
that the return at any time of the said [(sum of Rs.)]
[Government promissory notes for Rs.] or so much thereof as shall have been deposited or any notes that may have been substituted therefor shall not be deemed to affect the right of the said Secretary of State for India in Council to take proceedings upon the said bond against the said (1) (1) Principal.
and (2) (2), (3) Sureties.
and (3)
in case any breach of the condition of the said bond shall be discovered after the return of the said [(sum of Rs.)]
[Government promissory notes for Rs.] or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid.

[The Schedule above referred to.]

NOTE.—When the sureties are unable to read English, care should be taken that the provisions of the bond are explained to them before execution, and the persons doing this should in every such case attest the signature of the sureties and make a note at the foot of the attestation clause that the terms of the bond were so explained.

APPENDIX C.

[SEE RULE 14.]

Form of Security Bond to be executed with sureties by the officers named in rule 14 of this Chapter, who have not the handling of Government money.

Know all men by these presents that
(1) Principal. (1) son of
resident of
village
thana in the district of
(2) 1st surety. (2)
son of resident
of village
thana in the district
(3) 2nd surety. of (3)
son of
resident of village
thana in the
district of are held and
firmly bound unto the Secretary of State for India in Council in
the sum of Rs. to be paid to the said Secretary of
State for India in Council his successors or assigns or his or their
certain attorney or attorneys for which payment well and truly
to be made we bind ourselves our heirs executors administrators
and representatives jointly and every two of us bind ourselves
our heirs executors administrators and representatives jointly and
each of us binds himself his heirs executors administrators and
representatives severally firmly by these presents sealed with our
seals dated this day of 190 and each
* Principal and sureties. of us the said*
doth hereby for himself his heirs executors administrators and representatives
covenant with the said Secretary of State for India in Council his successors
and assigns that if any suit shall be brought touching the subject-matter
of this obligation or the condition hereunder written in any Court subject
to the High Court of Judicature at
other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State for India in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

(1) Principal. WHEREAS the above bounden (1)
was on the day of
190 appointed to and now holds and exercises the office of
at
in the district of

AND WHEREAS the
(1) Principal. said (1)
may hereafter from time to time be appointed to some other office and it is
expressly intended and agreed that the obligation of the above written
(2) 1st surety. bond and the liability of the said (2)
(3) 2nd surety. and (3)
shall not be affected by reason of any such new appointment

AND WHEREAS the
(1) Principal. said (1)
has and during the time during which he shall continue to be in the service
of or employed by the Government of Bengal will have amongst other

duties the care charge and oversight of and responsibility for the safe and proper storing in the places (if any) appointed for the custody thereof and keeping of all papers property chattels and effects (hereinafter together only called "the said property") received by or made over to him the said (1) (1) Principal.
in the course of the business entrusted to him in respect of the office for the time being by him by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said (2) and (3) (2) 1st surety. (3) 2nd surety.
as his the said (1) (1) Principal.
sureties in that behalf have entered into the above bond in the penal sum of Rs. conditioned for the due performance by him the said (1) (1) Principal.
of the duties of the said office aforesaid and of other the duties appertaining thereto which may lawfully be required of him and for the due performance by him the said (1) (1) Principal.
of the duties of any other office to which he the said (1) (1) Principal.
may from time to time be appointed and for the purpose of securing and indemnifying the said Secretary of State for India in Council and his servants against all loss from or by reason of the acts or defaults of him the said (1) (1) Principal.

Now the condition of the above written bond is such that if the said (1) (1) Principal.
(has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said (1) (1) Principal.
) shall whilst he shall be in the service of or employed by the Government of Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the (1) said (1) Principal.
and further that if the said (2) and (3) (2) 1st surety. (3) 2nd surety.
do and shall indemnify and save harmless the said Secretary of State for India in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer of and other the District Officers from time to time having control over the office for the time being held by the said (1) (1) Principal.
of and from all and every loss and damage which [during the time the said (1) (1) Principal.
has held executed and See last note.
enjoyed the said office has happened or been sustained or] shall or may at any times or time hereafter during the time that he the said (1) (1) Principal.
shall be in the service of or employed by the Government of Bengal shall happen to or be sustained by the said Secretary of State for India in Council his successors or assigns the Government of or the said District Officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said (1) (1) Principal.
or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by the said (1) (1) Principal.
during the whole of the time during

If the officer has not held office previous to signing of the bond the words in brackets may be omitted.

(1) Principal. See last note. which the said (1)
[has been and] shall continue to be in the service of or employed by the Government of Bengal whatever the nature of the office for the time being held by him may be and wheresoever such office may be situate then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it
(2) 1st surety. (3) 2nd surety. is hereby agreed and declared that neither of them the said (2) and (3) shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and joint and their several liability under this bond shall continue in respect of all omissions and defaults on the part of the
(1) Principal. said (1) until the expiration of the said period of six months.

NOTE.—When the sureties are unable to read English, care should be taken that the provisions of the bond are explained to them before execution, and the persons doing this should in every such case attest the signature of the sureties and make a note at the foot of the attestation clause that the terms of the bond were so explained.

APPENDIX D.

[SEE RULE 14.]

Form of Security Bond to be executed without sureties by the officers named in rule 14 of this Chapter, who have not the handling of Government money, and who deposit the whole of their security at the time of execution.

KNOW all men by these presents that
son of
resident of
village
thana in the district of
is held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State for India in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and representatives firmly by these presents sealed with my seal dated this day of 190 and I do hereby for my heirs executors administrators and representatives covenant with the said Secretary of State for India in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State for India in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden
was on the day of
190 appointed to and now holds and exercises the office of
at in the district
AND WHEREAS the
said
may hereafter from time to time be appointed to some other office

and it is expressly intended and agreed that this security shall remain in force during the whole of the time during which the said
shall be in the service of or employed by the Government of Bengal whatever the nature of the office for the time being held by him may be and wherever such office may be situate AND WHEREAS the said has and during the time during which he shall continue to be in the service of or employed by the Government of Bengal will have amongst other duties the care charge and oversight of and responsibility for the safe and proper storing in the places (if any) appointed for the custody thereof and keeping of all papers property chattels and effects (hereinafter together only called "the said property") received by or made over to him the said
in the course of the business entrusted to him in respect of the office for the time being held by him by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said
in consideration of his said appointment has delivered to and deposited with [and endorsed over to]
as the District Officer of [(the sum of Rs.)]
[Government securities to the extent of Rs. of
which the number amounts and other particulars are specified in the schedule hereunder written] for the purpose of in part securing and indemnifying the said Secretary of State for India in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by him the said

If the officer deposits cash as security, the words in single brackets must be omitted throughout; if Government securities, the words in double bracket must be omitted.

And whereas the said
has entered into the above bond in the penal sum of Rs. conditioned for the due performance by him of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and for the due performance by him of the duties of any other office to which he may from time to time be appointed and for the purpose of securing and indemnifying the said Secretary of State for India in Council his successors and assigns and his and their servants against all loss and damage which he or they might or may in any way suffer by reason of any act default or neglect of the said

Now the condition of the above written bond is such that if he the said
(has whilst he has held the said office of
as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said
) shall whilst he shall be in he service of or employed by the Government of Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said
and further that if he the said
do and shall indemnify and save harmless the said Secretary of State for India in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the office of District Officer of and other the District Officer from time to time having control over the office for the time being held by the said from and against all and every loss and damage which [during the time the said
has held executed and enjoyed the said office has happened or been sustained or] shall or may at any times or time hereafter during the time that he the said shall be in the service of or employed by the Government of Bengal happen to or be

If the officer has not held office previous to signing the bond, the words in brackets are unnecessary.

See last note.

sustained by the said Secretary of State for India in Council his successors or assigns the Government of or the said District Officer or Officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of him the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by him the said during the whole of the time during which he the said [has been and] shall continue to be in the service of or employed by the Government of Bengal whatever the nature of the office for the time being held by him may be and wherever such office may be situate then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby agreed and declared that the [(said sum of Rs.)] [Government promissory notes for Rs.] so deposited as aforesaid or such Government security or securities to the same amount as the District Officer of the Government of may consent from time to time to accept and receive and shall accordingly receive in exchange for the same and the interest thereof shall be and remain with the said District Officer for the time being of the Government of as and for part and additional security to the said Secretary of State for India in Council his successors or assigns for the purposes aforesaid with full power to the said Secretary of State for India in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to [sell and] dispose of the said [(sum of Rs.)] [Government promissory notes for Rs.] or any notes that may have been substituted therefor or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State for India in Council his successors and assigns the Government of or the said District Officer or Officers as the case may require but nevertheless the interest of the said [(sum of Rs.)] [Government promissory notes for Rs.] or any notes that may have been substituted therefor may in the meantime be paid over as the same shall be realised by the said District Officer of the Government of if he shall think fit to the said and it is hereby lastly agreed and declared that on the said ceasing to be in the employ of the Government of Bengal the said [(sum of Rs.)] [Government promissory notes for Rs.] or any notes that may have been substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said (4) for the term of six months as security against any loss that may have been incurred by the said Secretary of State for India in Council his successors or assigns the Government of or the said District Officer or Officers owing to the neglect or default of the said which may not have been discovered until after the vacation of his appointment by the said PROVIDED ALWAYS that the return at any time of the said [(the sum of Rs.)] [Government promissory notes for Rs.] or any notes that may have been substituted therefor as aforesaid shall not be deemed to affect the right of the said Secretary of State for India in Council his successors and assigns to take proceedings upon the said bond against the said in case any breach of the condition of the said bond shall be discovered after the return of the said [(sum of Rs.)] [Government promissory notes for Rs.] or any notes that may have been substituted therefor as aforesaid.

(4) The authority with whom the security is deposited.

[THE SCHEDULE ABOVE REFERRED TO.]

APPENDIX E.

[See Rule 14.]

Form of Security Bond to be executed without sureties by the officers named in rule 14 of this Chapter, who have not the handling of Government money, and who deposit their security in instalments.

Know all men by these presents that
son of
resident of
village
thana in the district
of is held and firmly bound unto the
Secretary of State for India in Council in the sum of Rs. to be paid
to the said Secretary of State for India in Council his successors or assigns
or his or their certain attorney or attornies for which payment well and
truly to be made I bind myself my heirs executors administrators and
representatives firmly by these presents sealed with my seal dated this
day of 190
and I do hereby for my heirs executors administrators and representatives
covenant with the said Secretary of State for India in Council his succes-
sors and assigns that if any suit shall be brought touching the subject-
matter of this obligation or the condition hereunder written in any Court
subject to the High Court of Judicature at
other than the said High Court in its ordinary
original jurisdiction the same shall and may at the instance of the said
Secretary of State for India in Council be removed into tried and deter-
mined by the said High Court in its extraordinary original jurisdiction.

Whereas the above bounden
was on the day of
190 appointed to and now holds and exercises the office of
at in the
district of
and whereas the said
may hereafter from time to time be appointed to some other office and it is
expressly intended and agreed that this security shall remain in force
during the whole of the time during which the said
shall be in the service of or employed by the Government of Bengal
whatever the nature of the office for the time being held by him may be
and wherever such office may be situate and whereas the said
has and during the time during which he shall con-
tinue to be in the service of or employed by the Government of Bengal will
have amongst other duties the care charge and oversight of and respon-
sibility for the safe and proper storing in the places (if any) appointed for
the custody thereof and keeping of all papers property chattels and effects
(hereinafter together only called "the said property") received by or
made over to him the said
in the course of the business entrusted to him in respect of the office for
the time being held by him by any person or persons whomsoever and for
any purpose or purposes whatsoever and whereas the said
in consideration of his said appoint-
ment has agreed to deliver to and deposit with [and endorse over to]
as the District
Officer of [(the sum
of Rs.)] [Government securities to the extent of
Rs.] for the purpose of in part securing and
indemnifying the said Secretary of State for India in Council his succes-
sors and assigns against all loss and damage which he or they might or
may in any way suffer by reason of the said property or any part or parts
thereof being in any way consumed wasted embezzled stolen misspent

If the officer deposits cash as security, the words in single brackets must be omitted throughout; if Government securities, the words in double brackets must be omitted.

misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by him the said
and whereas the said
has already delivered to and deposited with [and endorsed over to]
as such District
Officer as aforesaid [(the sum of Rupees)] [Government securities to the extent of Rs.
of which the numbers amounts and other particulars are specified in the schedule hereunder written] part of the said security so to be deposited as aforesaid and it has been agreed that the said
shall deliver to and
deposit with [and endorse over to] the said
as such District Officer as aforesaid the balance of the said [(sum of Rs.)] [Government securities to the extent of Rs.]
so to be deposited as aforesaid in monthly instalments of Rs.
such monthly instalments to be deducted from the salary of the said
if the said District Officer
shall so think fit AND WHEREAS the said
has entered into the above bond in the penal sum of Rs.
conditioned for the due performance by him of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and for the due performance by him of the duties of any other office to which he may from time to time be appointed and for the purpose of securing and indemnifying the said Secretary of State for India in Council his successors and assigns and his and their servants against all loss and damage which he or they might or may in any way suffer by reason of any act default or neglect of the said
Now the condition of the above written bond is such that if he the said

If the officer has not held office previous to signing the bond, the words in brackets are unnecessary.

(has whilst he has held the said office of
as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said
) shall whilst he shall be in the service of or employed by the Government of Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said
and further that if he the said
do and shall indemnify and save harmless the said Secretary of State for India in Council his successors and assigns the Government of
and all and every the person or persons who from time to time has or have held or shall hold or exercise the office of District Officer of
and other the District Officer from time to time having control over the office for the time being held by the said
from and against all and every loss and damage which [during the time the said
has held executed and enjoyed the said office has happened or been sustained or] shall or may at any times or time hereafter during the time that he the said
shall be in the service of or employed by the Government of Bengal happen to or be sustained by the said Secretary of State for India in Council his successors or assigns the Government of
or the said District Officer or officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said
or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by him the said
during the whole of the time during which he the said
[has been and] shall continue to be in the service of or employed by the Government of Bengal whatever the nature of the office for the time being held by him may be and wherever such office may be situate then the obligation to be void and of no effect otherwise the same shall be and

See last note.

See last note.

remain in full force and virtue PROVIDED ALWAYS and it is hereby agreed and declared that the [(said sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall for the time being have been deposited or such Government security or securities to the same amount as the District Officer of the Government of may consent from time to time to accept and receive and shall accordingly receive in exchange for the same and the interest thereof shall be and remain with the said District Officer for the time being or of the Government of as and for part and additional security to the said Secretary of State for India in Council his successors or assigns for the purposes aforesaid with full power to the said Secretary of State for India in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to [sell and] dispose of the said [(sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor or a sufficient portion, thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State for India in Council his sucessors and assigns the Government of or the said District Officer or officers as the case may require but nevertheless the interest of the said [(sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor may in the meantime be paid over as the same shall be realised by the said District Officer of the Government of if he shall think fit to the said and it is hereby lastly agreed and declared that on the said ceasing to be in the employ of the Government of Bengal the said [(sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said (4) for the term of six months as security against any loss that may have been incurred by the said Secretary of State for India in Council his successors or assigns the Government of or the said District Officer or officers owing to the neglect in default of the said which may not have been discovered until after the vacation of his appointment by the said PROVIDED ALWAYS that the return at any time of the said [(sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid shall not be deemed to affect the right of the said Secretary of State for India in Council his successors and assigns to take proceedings upon the said bond against the said in case any breach of the condition of the said bond shall be discovered after the return of the said [(sum of Rs.)] [Government promissory notes for Rs.] or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid.

(4) The authority with whom the security is deposited.

[The Schedule above referred to.]

APPENDIX F.

[See Rule 13.]

Form of Security Bond for Treasurers.

KNOW all men by these presents that [*Principal*] of [*1st surety*] [*2nd surety*] of are held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 190 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the above bounden was on the day of 190 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattles or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever *and whereas* the said as such Treasurer aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is

SLIP No. 200.

Substitute the following form of Security Bond for Treasurers for that given in Appendix F, Chapter IX, pages 218 to 220 of the Board's Bules, 1902:—

APPENDIX F.

[SEE RULE 13.]

Form of Security Bond for Treasurers.

KNOW ALL MEN by these presents that (*Principal*) of (*1st Surety*) (*2nd Surety*) of are held and firmly bound unto the SECRETARY OF STATE FOR INDIA IN COUNCIL in the sum of Rs. to be paid to the said SECRETARY OF STATE IN COUNCIL his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly, and every two of us bind ourselves, our heirs, executors, administrators and representatives jointly, and each of us binds himself, his heirs, executors, administrators and representatives severally, firmly by these presents sealed with our seals, dated this day of 190 , and each of us the said doth hereby for himself, his heirs, executors, administrators and representatives covenant with the said Secretary of State in Council, his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its

ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden was on the day 190 appointed to and now holds and exercises the office of Treasurer at ; *and whereas* by virtue of such office the said has amongst other duties the care, charge and oversight of, and responsibility for, the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money, specie, bullion coin, jewels, Government currency notes, stamps and Government securities of whatever description, gold, silver, copper, lead, goods stores, chattels or effects stored and used at, received into or despatched from the Treasury of or paid, deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever; *and whereas* the said , as such Treasurer as aforesaid, is also responsible that all such moneys specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels or effects (hereinafter together called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to; *and whereas* the said is bound, from time to time, whenever called upon so to do, to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for, is at all times intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint; *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit; *and whereas* the bulk of

property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said SECRETARY OF STATE FOR INDIA IN COUNCIL he the said is alone responsible and answerable therefor and for every part thereof; *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of may direct; *and whereas* the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such District Officer as aforesaid Government securities to the extent of Rs. of which the numbers, amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said SECRETARY OF STATE IN COUNCIL his successors and assigns against all loss and damage which he or they may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise, who has been nominated or accepted by him, or by any sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons nominated or accepted by and serving under him the said , or any person acting for him in his said office as aforesaid; *and whereas* the said hereby acknowledges that he is bound by all the conditions, rules and regulations of the Civil Account Code of the Government of India for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially those with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and

that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein; *and whereas* the said (*Principal*) and the said (*1st Surety*) and (*2nd Surety*) as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said and of any such person as aforesaid acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or such other persons and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid;

Now the condition of the above written bond is such that if the said and every person acting for him in his said office as aforesaid has, whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid, always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said and every person acting for him in his said as aforesaid shall, whilst they respectively shall hold or exercise the duties of the said office, always duly perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions, rules and regulations of the said Code and the said departmental rules and orders, and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all other servants of the said Secretary of State in Council or the said Government of from and against all and every loss and damage which during the time the said or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to or be sustained by the said Secretary of State in Council his successors or assigns

Government of or the said District Officer for the time being or any such servant as aforesaid by, from or through the means of the neglect, failure, misconduct, disobedience, omission or insolvency of the said , or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons nominated or accepted by and serving under him the said or any person acting for him in his said office as aforesaid or by, from or through the consuming, wasting, embezzling, stealing, mis spending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any such person or persons aforesaid whilst he the said or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office ;

THEN this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of six calendar months, notice in writing of his or their intention so to do and the liability under this bond in the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said and and with the said Secretary of State in Council that the Government Promissory notes for Rs. so deposited, as aforesaid, or such other Government security or securities to the same amount as the District Officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of , as and

or may thereafter be incurred by the said Secretary of State in Council his successors and assigns and in respect of which the said (*Principal*) and his heirs, executors, administrators and representatives after his death is and are or shall or may be liable to indemnify the Secretary of State his successors and assigns the Government of India and all such persons as aforesaid. *Provided always* that the return at any time of the said Government Promissory notes shall not be deemed to affect the right of the said Secretary of State in Council to take proceedings upon or under the said bond against the said (*Principal*) and (*1st Surety*) and (*2nd Surety*) or any of them in case any breach of the conditions of the said bond shall be discovered after the return of the said Government Promissory notes but the responsibility of the said (*Principal*) and of the said (*1st Surety*) and of the said (*2nd Surety*) shall at all times continue and the said Secretary of State in Council shall be fully indemnified against all such loss or damage as aforesaid at any time.

[The schedule above referred to.]

11-6-1908.

alone responsible and answerable therefor and for every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other the person exercising his functions for the time being under the sanction of the Government of may direct *and whereas* the said in consideration of his said appointment has delivered and deposited with and endorsed over to as such District Officer as aforesaid Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise *and whereas* the said [*Principal*] and the said [*1st surety*] and [*2nd surety*] as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the person and persons aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office always duly perform and fulfil all and every the duties thereof aforesaid and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoy the said office has happened or been sustained or shall or may at any time or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said District Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or of any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office

or Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and / shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for Rs. so deposited as aforesaid respectively or such other Government security or securities to the same amount as the District Officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu of exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the puposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government or if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for Rs. or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid

The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principal*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the abovementioned Government promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]: *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

2. *Insert* the following as *Appendices* G and H, on page 220 :—

APPENDIX G.

[See Rule 11.]

Form of security bond for ministerial officers allowed to give security in landed property.

Know all men by these presents that I
son of , resident of
village , thana , in the district
of , is held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State for India in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors, administrators and representatives firmly by these presents sealed with my seal dated this day of 190 , and I do hereby for my heirs, executors, administrators and representatives covenant with the said Secretary of State for India in Council his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Secretary of State for India in Council be removed into tried and determined by the said High Court in its extraordinary original Jurisdiction.—

Whereas the above bounden was on the day of 190 appointed and now holds and exercises the office of at in the district of and whereas the said may hereafter from time to time be transferred to some other

has executed in favour of the said Secretary of State for India in Council a mortgage of the land and hereditaments specified in the schedule hereunder written for the sum of Rs. by way of additional security to the said Secretary of State for India in Council his successors and assigns and his and their servants against any loss and damage which he or they might or may in any way suffer by reason of any act default or neglect of the said

and whereas by the said rule 11 of the aforesaid rules it is provided that in any case in which security in landed property is allowed thereunder the officer shall be required to place 10 per cent. of his pay in the Savings Bank as a security deposit and will be entitled to have the security bond on the landed property cancelled as soon as the deposit is equal to the amount of the security required and whereas the said

mortgagee in the sum of Rs. to secure the due performance by the said of his duties as such and

CHAPTER X.

Fines, Suspension and Miscellaneous.

Section I.—Fines.

Can only be imposed according to law.

1. Fines can only be imposed by revenue officers, under Act XX of 1848, in case in which they are authorised by law to summon landholders or call for papers. The procedure prescribed by law must in each case be carefully followed. The report to the Commissioner prescribed by section 2 should be made if possible on the day on which the fine is imposed.

Return to Commissioner.

2. The report should be in the accompanying form, and should specify distinctly the nature and object of the call, and the law under which it was made:—

Statement of fines imposed by the Collector or Superintendent of Survey of under section 1, Act XX of 1848.

District.	Name of estate and pargana.	Names of zamindars.	Object of call.	Regulation under which call was made.	Amount of daily fine.	Date of orders imposing the fine.	Date from which the fine is payable.	Remarks.
1	2	3	4	5	6	7	8	9

Realisation.

3. Immediate measures should be adopted for realising the fine, which is payable daily, and must not be allowed to accumulate. The fine is to be realised by sale of the estates of the zamindar as for arrears of revenue, and, if the amount be not so realised, by sale of any other property belonging to him, and by the arrest of his person.

Powers of a Deputy Collector.

4. An uncovenanted Deputy Collector may levy fines under Act XX of 1848.

5. As soon as an order to impose a fine is passed by any competent revenue authority, the necessary entries in the appropriate case Register should at once be made, and a certificate that the entries have been made should be given by the muharrir in charge of the register, and filed with the record of the case. The Record-keeper should never receive into his department any record in which a fine has been imposed, unless the papers contain this certificate.

Entry in case register.

Section II.—Suspension and Imprisonment.

1. Saving as provided in rule 3 (*a*), the salary of an officer who is dismissed ceases absolutely from the date of his dismissal; no allowances may be granted to him for any period occupied in his prosecution of appeals against the order dismissing him.

Dismissal.

2. Saving as provided in rule 3 (*b*), an officer suspended from office as a penalty for misconduct is entitled to no salary while he is absent from duty.

Suspension.

3. Subject to the proviso that, without the permission of the local Government, no expenditure in excess of what would have taken place if the officer had remained on duty may be incurred—

Additional expenditure.

(*a*) Subsistence allowance, at a rate not exceeding one quarter of his salary, may be granted by the authority suspending him to an officer removed from office pending enquiry into his alleged misconduct, provided that, if the officer is a European, his subsistence allowance should not commonly be less than Rs. 25 a month, if his salary be less than Rs. 100 a month, the rate may be increased accordingly.

Note.—The subsistence allowance is authorised as a matter of grace only, and cannot be claimed as of right.

(*b*) If the suspension of an officer as a penalty for misconduct is, upon reconsideration or appeal, held to have been unjustifiable or not wholly justifiable, or if an officer dismissed from office or suspended pending enquiry into his alleged misconduct is, after enquiry, or upon reconsideration or appeal, reinstated, then the revising or appellate authority may grant to the officer, for the period of his absence from duty—

(1) If the officer is honourably acquitted, full salary;

(2) Otherwise, such portion of his salary as to the revising or appellate authority may seem expedient.

SLIP No. 185.

THE following should be inserted as rule 2A in Section III, Chapter X, page 223 ;—

"2A. Every endeavour should be made to have all the forms and stationery needed by the various Departments under the Collector kept in one stock. 21-2-1908.

4. When any servant of Government is committed to prison, either for debt or on a criminal charge, he is to be considered as under suspension from the date of his arrest, and not allowed to draw any pay until the termination of the proceedings against him, when an adjustment of his allowances will be made, according to the circumstances of the case—the full amount being given only in the event of the officer being acquitted of blame, or (if the imprisonment was for debt) of its being proved that the officer's liability arose from circumstances beyond his control.

Effect of imprisonment.

Section III.—Miscellaneous.

1. Instructions for the guidance of Executive Officers as regards their manner towards, and intercourse with, the Natives, will be found in Appendix A.

Manner towards, and intercourse with, Natives.

2. All printing on account of any Government office is to be executed at the Alipore Jail Press, unless that press is unable to undertake it.

Printing.

3. All public notifications of general importance to the Native community should be sent for publication in the *Bengali Gazette*.

Bengali Gazette.

4. All general powers-of-attorney authorising agents to act in any revenue office, and on behalf of any one, are to be produced in original if required. A copy of each general power is to be filed in the Collectorate. A file of the copies is to be maintained, with an index cover showing (*a*) the serial number, (*b*) the names of the parties (the principal and the attorney), and (*c*) the date of execution.

Powers-of attorney.

5(*a*) If the original power is registered, or authenticated by a Registration officer, and the copy is certified by a Registration officer, no further verification is necessary. Such copies will be made and granted under the rules of the Registration Department for the grant of copies.

(*b*) If the original is registered or authenticated as above, but the copy is not certified by an officer of the Registration Department, the copy must be compared and certified by the sarishtadar. Such copies are to be made by the parties themselves on the cartridge paper sold at the Collector's office for petitions.

(*c*) If the original is not registered or authenticated as above, the copy must have the attestation of the sarishtadar, the attorney himself, two witnesses, and the District or Subdivisional Officer. These copies are to be made as in the case last mentioned.

Not to be attested.

6. The law does not require any Court, Judge, or Magistrate, to attest powers-of-attorney, and such like documents; nor does it, except in the case mentioned in section 85, Act I of 1872, attach any peculiar efficacy to such attestations, as compared with attestations by private witnesses. If, however, the attestation of any Court, Judge, or Magistrate is desired in any case, the application should be complied with on payment of the fee of Re. 1, which should be levied by affixing an adhesive court-fee stamp of that value.

Registration of powers.

7. When an agent acting under a general power-of-attorney institutes a suit on behalf of his principal, such general power-of-attorney must be registered in the Court, or a copy thereof must be filed with the record. A general power-of-attorney held by a vakil does not exempt him from the obligation of filing a vakalutnama bearing the usual court-fee, when he conducts a suit on behalf of his principal professionally and not merely as an agent.

Contracts to which Government is a party.

8. Contracts in the mufassal to which Government is a party are to be executed, according to established custom, in the name of Government. The Act of Parliament which regulates the making of contracts by the Government, to which English law is applicable, is appended to Circular order No. 21 of 1860 (*vide* also Circular order No. 5 of November 1876 and No. 2. of June 1880).

Contracts and agreements involving liabilities on the part of the State.

9. Rules prescribed by the Secretary of State for India to regulate the power of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State will be found in Appendix B.

Form of agreement for farmers of toll-gates.

10. A form of agreement to be used between Government and the farmers of toll-gates established under the provisions of Act VIII of 1851 has been approved by Government for adoption generally in the districts of the Lower Provinces.

Fees for mural tablets.

11. Of the fee (Rs. 50) for the erection of mural tablets in Government churches, the chaplain is to pay three-fourths immediately to the Collector, to be credited to Government, to meet the cost of repairs and church establishment. The remainder is at the disposal of the chaplain for charitable purposes.

Government officers to pay tolls.

12. All officers of Government, when proceeding on the public service, should, under all circumstances, pay, on demand, the amount of all tolls (whether road or ferry) other than canal tolls, for which the next succeeding rule provides, which may be demanded of them

BOARD'S RULES, 1902.

SLIP No. 122.

Page 225.—The following is to be substituted for rule 13, section III, chapter X:—

13. All vessels, whether owned by Government or otherwise, which are being used exclusively by Government officers or subordinates, whether Civil or Military, travelling on duty or are being used exclusively for Government work are exempted from the payment of toll or demurrage on canals or canalized rivers. Vessels owned by Port Commissioners which may enter the Calcutta Canals or Tolly's Nala either from stress of weather or on business connected with the port, and which do not ply for hire with passengers, materials or goods, are also exempted from canal dues.

Vessels exempted from payment of toll or demurrage on canals or canalized rivers.

Circular No. 11 of Government of Bengal in the Public Works Department, dated the 11th July 1906.

In order to maintain accurate statistics of traffic, passes must in all cases be given which in the case of vessels used by officers must specify the nature of the vessel and the names of occupants, and, in the case of vessels used for Government work, must specify the name of the work for which used and the nature and approximate quantity of cargo.

Passes to issue in all cases to maintain accurate statistics of traffic.

6-8-1906.

the sums thus paid being subsequently recovered by being charged in their contingent bills. Only police officers proceeding on duty, who might be detained inconveniently by not having money with them, should be permitted to pass without paying at all.

Officers and vessels exempted from payment of canal dues.

13. Only the officers and vessels enumerated below are to be exempted in future from the payment of canal dues:—

Officers exempted.

(*a*) Canal Officers of the Public Works Department travelling on duty within their circles or divisions.

(*b*) Deputy Revenue Superintendents of Irrigation travelling on duty within their circles or divisions.

(*c*) Officers of the Police Department and subordinates down to the rank of head-constables when on duty within their respective charges

(*d*) Officers of the Forest Department when passing through the Calcutta Canals or Tolly's Nala in vessels belonging to the Forest Department.

(*e*) Port Officers in discharge of duties connected with their respective ports.

(*f*) The Health Officer of the Port of Calcutta when on duty connected with the port.

Vessels exempted.

(*a*) Vessels on the Yacht establishment of the Viceroy, or Lieutenant-Governor of Bengal.

(*b*) Vessels conveying troops.

(*c*) Vessels or boats, the property of any department of Government and on Government service, provided that they are not merely being used as passenger boats by officers other than those named in Part I of this schedule.

(*d*) Boats engaged by the Police Department solely for police purposes.

(*e*) Boats engaged by the Postal Department solely for the conveyance of mails or postal servants when plying on the Nadia rivers.

(*f*) Vessels owned by the Port Commissioners which may enter the Calcutta Canals or Tolly's Nala either from stress of weather or on business connected with the port, and which do not ply for hire with passengers, materials, or goods.

(*g*) Boats under the charge of the Health Officer of the Port of Calcutta when used in Calcutta Canals or Tolly's Nala for purposes of sanitary inspection in connection with the port.

Right of fishery.

14. Government has the right of fishery in all navigable rivers which are public property, unless the right has been granted or leased to some individual. But in regard to tidal rivers, it may sometimes be expedient that

the exclusive right of fishery should not be granted to private individuals, or to certain classes of individuals, to the exclusion of the general public. A Collector should not grant a lease of such a fishery without the previous sanction of the Board.

15. The question has arisen on several occasions as to the fishery right in pools which originally formed part of a river. The Legal Remembrancer has been consulted, and the Board now state in accordance with his opinion, the principles applicable—

I. When the pool lies in the old bed of the river, and in consequence formed no part of an estate, the fishery right of the holder of the river *jalkar* subsists in it, whether it is connected throughout the year with the flowing stream or not.

II. When the pool lies within the area of an estate—

(*a*) the fishery right of the holder of the river *jalkar* subsists if the pool is connected with the river throughout the year;

(*b*) otherwise, the fishery right in the pool passes to the zamindar of the estate.

Compensation.

16. Bills for compensation paid to proprietors for rent of lands appropriated for military cantonments must be submitted for adjustment within three months from the date of the final sanction to the compensation by the competent authority.

Resumption.

17. Whenever lands are granted, either wholly or in part, revenue-free, a condition of resumption in case of misconduct is to be inserted in the title-deed.

Revenue-free lands.

18. All lands declared to be revenue-free should be immediately entered in General Register B, part I.

Fractions of an anna to be avoided.

19. In all settlements, revisions of settlements, grants of compensation, takavi advances, balances of all kinds, and in every species of accounts, charge, or receipt, the use of pies, the fractional parts of an anna, should be avoided. If the fraction is below six pies, it should be omitted altogether; if above six pies, one anna should be entered.

Use of annas to be dispensed with where possible.

20. Further, in all settlements, revisions of settlements, grants of compensation, takavi advances, and other revenue transactions, as distinguished from those of account, the use of annas should be dispensed with as far as possible. In assessments they should never be used; and in the distribution of assessment, either into instalments or shares, their use should be avoided where possible.

NOTE.—The word "assessment" in the rule cited above, should be understood to mean "assessments of land revenue payable by proprietors," and not "rents paid by raiyats in a Government estate," though both are defined as "land revenue" by section 2, Act II (B.C.) of 1894.

Slip No. 151.

Insert the following as a note under Rule 15, Section III, Chapter X, on page 226 of the Board's Rules, 1902 :—

Note.—In a case where charges for the maintenance of certain drainage canals were adjusted in the books of the Public Works Department while the rents derived from fisheries in these canals were credited under "XXX—Irrigation—Minor Works and Navigation in charge of Civil Officers" Government ordered that these fishery rents should be credited to the same head as that to which the expenditure is charged. In accordance with these orders, the fishery rents which were formerly collected in the Civil Department are now to be credited under "XXX—Irrigation—Minor Works and Navigation in charge of Civil Officers" and then passed on to the Public Works Department, through the Exchange Accounts and finally adjusted in the books of that Department.

22-4-1907.

SLIP No. 25.

PAGE 227.—*Omit* rules 22 and 23, Section III, Chapter X, and renumber rules 24 to 36 as 22 to 34. 7-5-1903.

SLIP No. 52.

FROM Rule 27(*a*), Section III, Chapter X, page 227 *omit* the items "(*b*) Stamp Department, &c." and "(*d*) Stationery Department, &c." and *substitute* the letter "(*b*)" for "(*c*)" against "Salt Department" in the same rule.

Page 227.—Omit Rule 24 re Section III, Chapter X. 12-8-190

SLIP No. 33.

PAGE 227.—After rule 27, Section III, Chapter X of the Board's Rules, 1902, *insert* the following as rule 27 (*a*):—

"27 (*a*). Every fifth year 1906, 1911, etc.) a complete return is to be submitted, compiled from the stock-book (see rule 6, Section VI, Chapter IV, page 100), showing the stores in hand on the 31st March by the officers concerned in the Departments below:—

(*a*) *Excise Department.*—By Collectors, to the Commissioner of Excise, Bengal.

(*b*) *Stamp Department.*—By the Superintendent of Stamps, Calcutta, to the Board.

(*c*) *Salt Department.*—By Collectors and by the Assistant Commissioner, to the Commissioner of Salt, Bengal.

(*d*) *Stationery Department.*—By the Superintendent of Stationery, Calcutta, to the Board.

No report or return showing increase and decrease is required for every intermediate year." 1-8-1903.

21. The only exceptions which can be allowed to the above rules are in (1) fines and forfeitures, (2) savings of establishments, (3) deposits, (4) interest, (5) deductions for the funds, and (6) pensions.

Exceptions.

22. One punkha-puller may be allowed for the Collector and for each Assistant Collector, and one in the English and one in the Native office.

Punkha-pullers.

23. Two punkha-pullers are allowed at a subdivision, one for the officer in charge and one for his office establishment.

Punkha-pullers at subdivisions.

24. As a general rule charges for the wages of punkha-pullers will be admitted in the contingent bills of all officers under the Bengal Government only from the 15th March to the 15th October of each year; but in cases of exceptional necessity, European officers will be allowed punkha-pullers to the 1st November.

Duration of employment of punkha-pullers.

25. Members of the Board and their Secretaries, Commissioners and Judges, can however entertain punkha-pullers, if required, from the 1st March to the 15th November.

26. Khas khas tatties may be sanctioned by the Commissioner in the districts of the Bihar and Chota Nagpur Divisions only. Their cost should be included in the office contingent bill.

Khas khas tatties.

27. The registers of valuable ordnance and other stores in the custody of the officers named below are to be kept in Form C prescribed in rule 6, Section VI, Chapter IV.

Stock-book.

Commissioners.	Superintendent of Salt Golas.
Collectors and Magistrates.	Opium Agents.
Deputy Commissioners.	Sub-Deputy Opium Agents.
Commissioner in the Sundarbans.	Shipping Master, Calcutta.
Collectors of Customs.	Superintendent of Stamps and Stationery.

28. The instructions contained in rule 6, Section VI, Chapter IV, in respect of the several kinds of articles to be brought on the stock-book, are to be strictly followed.

Instructions for keeping up the stock-book.

29. Inspecting officers, such as Commissioners and District Officers, should see at the time of inspection that the stock-books are properly kept up in accordance with the rules.

Inspection of stock-book.

30. Elephants are to be included in these registers The information required is to be given under three heads, showing for each elephant (1) name, (2) when purchased or otherwise obtained by

Elephants.

Government, and (3) cost of monthly keep, including servants and food:—

Head 1.—Elephants in the possession of the reporting officer throughout the year.

„ 2.—Elephants received during the year.

„ 3.—Elephants removed from the list during the year (showing what has become of them).

Where title-deeds to be deposited.

31. Title-deeds, conveyances, and other similar legal documents belonging to the Bengal Government, connected with property in Calcutta and the suburbs, should be deposited with the Government Solicitor, and those relating to property in the mufassal with the Inspector-General of Registration, Lower Provinces.

Petitions to India Government.

32. The rules for the submission of petitions to the Government of India will be found in Appendix C.

Deduction from salaries of sums paid to Government officers who appear as witnesses in Civil Courts.

33. The High Court's General letter No. 23, dated the 3rd of December 1891, lays down that when Government officers are summoned to appear as witnesses in Civil Courts, all sums on account of their salaries, &c., should be paid to them in full, a certificate of the payment being at the same time granted. Under clause 4 of standing order No. 17 of the Accountant-General's standing orders, it is the duty of the head of the office to see that payments made by the Courts are deducted from the amounts payable under the ordinary salary and travelling allowance rules. The summons, which is sent to the head of the office, should be filed in the same way as other official letters. The head of the office should be required to compare the file of summonses with the certificates received by the witnesses from the Civil Courts at the time of signing the pay-bills. A certificate should be given on the pay-bill that this has been done. The head of the office may make some subordinate (*e.g.*, the record-keeper from whose department most of the witnesses are summoned) responsible for this certificate.

Custody of service-books.

34. Article 67 of the Civil Account Code, Volume I, 6th edition, and Article 881 of the Civil Service Regulations, prescribe that the service-books should be kept in the custody of the head of the office. The words 'Head of the office' in the rules quoted above shall be taken to mean 'the Treasury Officer, as the agent of the District Officer.' Whenever it is necessary to make any entry in any service-book, a slip should be sent to the Treasury Officer, *when he is doing treasury work*, requesting him to give it out. He should retain the slip as a receipt, and return it when the service-book is returned to his custody. All entries in service-books

SLIP No. 75.

Insert the following as rule 30A in section III, Chapter X, page 228 and Appendix D, on page 240.

"30A. The rules for the submission, receipt and transmission of memorials and other papers to His Majesty the King-Emperor of India or to the Right Hon'ble the Secretary of State for India will be found in Appendix D." 4-4-1905.

BOARD'S RULES, 1902.

SLIP No. 101.

THE following addition should be made to rule 32, Chapter X, Section III, pages 228-229 of the Board's Rules, 1902, namely:—

"The service-books of officers dismissed from the service of Government should be preserved for a period of 12 years from the date of dismissal." 12-2-1906.

SLIP No. 159.

PAGE 229.—*Insert* the following as rule 35 (after rule 34—Indents for maps) in Section III, Chapter X:—

35. All indents for mathematical instruments and stores (not appertaining to the Settlement Department for which see rule 9, Part II, Chapter 6, page 42 of the Survey and Settlement Manual, 1900) should be sent to the Mathematical Instrument Office, through the Collector and Commissioner, as the case may be. Collectors are empowered to sanction the purchase of mathematical instruments up to a limit of Rs. 250, and the Commissioners of Divisions up to a limit of Rs. 1,000 subject to budget provision. These officers have been empowered to countersign these indents up to the limit mentioned above.

Under rule 8, Section I (*d*), Chapter II, page 21, *insert* the following:—

To purchase mathematical instument up to limit of Rs. 1,000	See Board's Rules.

Under rule 9, page 27, *insert* the following:—

To purchase mathematical instrument up to limit of Rs. 250.	See Board's Rules.

15-7-1907.

SLIP No. 162.

PAGE 229.—The following should be inserted as rule 32 (A), Section III, Chapter X, of the Board's Rules :—

2. 32 (A). A Black Book should be introduced into all offices subordinate to the Board in the form given below. It will furnish the District Officer with data for estimating the worth of those clerks who do not personally come before him, it will check favouritism, and do away with the need of relying entirely as to the merits of clerks, on the opinions of others—opinions which are often not supported by facts. A page in the book is to be assigned to each clerk; any error, act or omission of a clerk not serious enough to be entered in the service-book, but which cannot be entirely overlooked, should be entered on that page under the orders of the District Officer or gazetted head of the department concerned. The entry, as soon as possible after being made, should be initialled by the officer who ordered it to be made and by the clerk concerned, who would thus have an opportunity of knowing what is entered against him. On a question of the clerk's leave or promotion coming up, the entries in this Black Book against his name should be examined, and if not thought sufficient to stop his leave or promotion, they should be struck out, so that the clerk may start again with a clean sheet.

Black Book.

Column.

1. Serial No. of entry.
2. Date of entry.
3. Fault or offence.
4. Reference to paper giving details.
5. Initials of—
   - (*a*) Clerk or apprentice concerned.
   - (*b*) Collector or the gazetted officer in charge of the department.
6. Remarks.

1-9-07.

SLIP No. 165.

Insert the following as rule 32(B), Section III, Chapter X, page 229 of the Board's Rules.

32(B). The ministerial head of each department should keep a note-book, alphabetically arranged, in which should be entered references—as for instance, the number and year of the collection and file—to important orders and precedents relating to his department. This note-book should be handed on by the head of the department to his successor. The Deputy Collector in charge and the Collector should occasionally examine the book in order to test the nature of the entries and in order also to obtain some fair idea of the officer's business capabilities. Such a book properly maintained and referenced would diminish considerably the labours of the record-keeper who is at present often called upon to search blindly for correspondence and precedents.

Office note-books.

11-9-1907.

SLIP No. 172.

Insert the following as rule 32(C), Section III, Chapter X, page 229 of the Board's Rules, 1902:—

32(C). The Personal Assistants to Commissioners of Divisions should each have a lettered Note book, chronologically arranged, in which note should be made (with suitable cross references and with reference to the appropriate collections and files) of important rulings and precedents, not to be found in the Board's Manuals or Handy-book of Reference, and of orders of Government, the Board and the Commissioner in important matters affecting the Division. This note-book should be handed on by each Personal Assistant to his successor and the fact recorded in the report of making over charge. This rule applies to Personal Assistants to the Commissioner of Excise and Salt, Director of Land Records and the Director of the Agricultural Department.

Note-book to be kept by Personal Assistants to Commissioners, etc.

1-12-07

15-7-1907.

should be attested by the District Officer himself, who is the head of the office, in accordance with Article 67 of the Civil Account Code. In subdivisions the Subdivisional Officer is the 'Head of the office,' and the service-books should be filed in the Sub-Treasury.

Supply of maps.

35. The Map Record and Issue Office, Calcutta, supplies printed maps on the public service, on book-debit, when the value exceeds Rs. 50, and on cash payment when up to that value. It also arranges for the colouring and mounting of maps when required. All charges for freight and postage of parcels must be borne by applicants themselves. Incidental charges for colouring, mounting and binding maps, and for packing cases, are included in the bills submitted by this office. When accounts are settled by book-debit, the rules as to the disposal of the duplicate and triplicate copies of the invoice, printed thereon, must be strictly adhered to. Cash payments include payments by money-order, remittance transfer receipts, and cheques (not crossed) on European banks in Calcutta. Hundis and receipts for payment into treasuries are not accepted, but postage labels of the value of half or one anna are accepted for bills not exceeding one rupee in amount.

All applications for printed maps on the public service should be made to the Officer in charge of the Map Record and Issue Office, 13, Wood Street, Calcutta, and should give full and clear particulars as to the kind of map required and its scale, and any other information that will guide that office in knowing exactly what is required.

The mode of transit and address or station to which the maps are to be sent should invariably be specified. All addresses should be clearly written.

Indent forms for maps on the public service can be obtained from the Officer in charge of the Map Record and Issue Office.

Lists of all newly-published maps are periodically notified in the Gazettes of India and Local Governments.

Indents for maps.

36. Indents for maps must be duly approved and countersigned by the authorised officers. The following officers are authorised to countersign indents, so far as the Revenue Department is concerned:—

Opium Department	... by Opium Agents.
Revenue Department	by Commissioners of Divisions. by Commissioner of Excise, Bengal. by Director of Land Records and Agriculture, Bengal.
Agricultural Department.	by Agricultural Chemist to the Government of India.

Section IV.—Tents.

1. The following general scale of tents is fixed for Commissioners of Divisions and the officers under them:—

General scale.

For Commissioners.

	Rs.
2 Single-poled regulation tents, 16 feet square, at Rs. 670 each	1,340
2 Servants' pals, 12 feet square, at Rs 95 each ...	190
2 Necessary tents, at Rs. 32 each	64
1 Bechobah, 12 feet square	210
Total ...	1,804

For District Officers.

	Rs.
2 Single-poled regulation tents, 15 feet square, at Rs. 620 each	1,240
2 Servants' pals, 10 feet square, at Rs. 70 each...	140
3 Necessary tents, at Rs. 32 each	96
1 Bechobah, 10 feet square	180
Total ...	1.656

Note.—These tents will provide also for the Joint-Magistrate (or, if there be no Joint-Magistrate, for one Assistant), as well as for the Magistrate and Collector, as it is not expected that the two officers will ordinarily be out at the same time.

Reserve for each district.

	Rs.
1 Swiss cottage tent, 12 feet square ...	400
1 Servants' pal, 10 feet square	70
1 Necessary tent	32
Total ...	502

For Subdivisional Officers.

	Rs.
1 Swiss cottage tent, 12 feet square ...	400
1 Servants' pal, 10 feet square	70
1 Necessary tent	32
Total ...	502

2. One extra tent is allowed to the Commissioners of Patna and Bhagalpur, to the Deputy Commissioners of the Sonthal Parganas and of all the districts in the Chota Nagpur Division, and two extra tents to the Commissioner of Chota Nagpur.

Extra tents for certain officers.

3. Only one set of tents is to be supplied to Subdivisional Officers. In special cases a sleeping pal or a bechobah and occasionally an additional tent can be supplied by District Officers from the head-quarters reserve

Special cases for Subdivisional Officers.

For District Officers.

		Rs.
2	Single-poled regulation tents, 15 feet square, at Rs. 610 each	1,220
2	Servants' pals, 10 feet square, at Rs. 70 each ...	140
3	Necessary tents, at Rs. 30 each	90
1	Beehoba, 10 feet square	153
	Total ...	1,603

NOTE.—These tents will provide also for the Joint-Magistrate (or, if there be no Joint-Magistrate, for one Assistant), as well as for the Magistrate and Collector, as it is not expected that the two officers will ordinarily be out at the same time.

Reserve for each District.

		Rs.
1	Swiss Cottage tent, 12 feet square ...	377
1	Servant's pal, 10 feet square	70
1	Necessary tent	30
	Total ...	477

For Subdivisional Officers.

		Rs.
1	Swiss Cottage tent, 12 feet square	377
1	Servant's pal, 10 feet square	70
1	Necessary tent	30

4. The reserve of tents is to be kept at the head-quarters of districts, where they will be at the disposal of the Magistrate-Collector, but it will also be at the discretion of the Commissioner to sanction their transfer from one district to another if occasion should arise.

Where reserve to be kept.

5. All tents required for official use are to be purchased from the Buxar Jail. Without the special sanction of Government, no tent required for official use is to be purchased elsewhere.

To be purchased from Buxar Jail.

6. Commissioners of Divisions are authorised to sanction the purchase of larger or smaller tents than those given in Rule 1, provided that the total allotment placed at their disposal for the purchase of tents is not exceeded.

Powers of Commissioners.

7. The allotment made by Government for the purchase of tents is to be treated separately from the rest of the grants for contract contingencies, savings being carried forward from year to year during the contract period and made available for expenditure on that account only. Savings under other heads of contract contingencies may be appropriated to the purchase of additional tents, or tents of larger size than is allowable according to the scale, or even for darbar tents when required.

Allotments to be treated separately.

8. A tent is expected with repairs to last in efficient condition for eight years.

To last eight years.

9. A correct record should be kept of the date when each tent that has been, or is hereafter, purchased and an annual report of such charges is to be submitted to Government and to the Accountant-General within three months after the close of the year in which they are incurred.

Record to be kept.
Report to be submitted to Government and to Accountant-General.

10. The sale-proceeds of old tents are to be credited to Government.

Sale-proceeds to be credited to Government.

11. All tents are to be carefully preserved and frequently examined and aired when not in use.

Care to be taken.

12. An officer in camp is entitled to charge to Government the cost of carrying one office tent for himself, one tent for his native establishment while engaged in official work, one tent for chaprasis, and one for his police guard, in cases where he is entitled to a guard. When Government tents are used only for office purposes by an officer on tour, they are carried at Government expense. When Government tents are used partly for office and partly for private purposes, the officer so using them must pay half the cost of carriage. When Government tents are used wholly for private purposes, the officer so using them must pay the whole cost of their carriage. The travelling allowance paid by Government to civil officers is intended to cover expenses of this character.

Cost of carriage.

APPENDIX A.

[See Section III, Rule 1.]

Instructions for the guidance of Executive Officers as regards their manner towards, and intercourse with, the Natives.

Manner towards the Natives.

The first and one of the most important points is the manner of European superiors towards the Natives. It would be quite out of place, to speak of the necessity of kindness, and of an absence of all violence; this must be a matter of course: there is much more required than that conciliation which is a duty, but which, when it appears as such, loses half its effect. It must, to make an impression, be a habit of the mind grounded on a favourable consideration of the qualities and merits of those to whom it extends; and this impression, I am satisfied, every person will have, who, after obtaining a thorough knowledge of the real character of those with whom he has intercourse, shall judge them, without prejudice or self-conceit, by a standard which is suited to their belief, their usages, their habits, their occupations, their rank in life, the ideas they have imbibed from infancy, and the stage of civilization to which the community, as a whole, are advanced. If he does so, with that knowledge and that temper of mind which are essential to render him competent to form an opinion, he will find enough of virtue, enough of docility, and disposition to improvement, enough of regard and observance of all the best and most sacred ties of society, to create an esteem for individuals and an interest in the community, which, when grounded on a sincere conviction of its being deserved, will render his kindness natural. All human beings, down to the lowest links of the chain, inclusive of children, are quick in tracing the source of the manners of others, and, above all, of their superiors—when that is regulated by the head, not the heart; when it proceeds from reason, not from feeling, it cannot please; for it has in it, if at all artificial, a show of design which repels, as it generates suspicion. When this manner takes another shape, when kindness and consideration appear as acts of condescension, it must be felt as offensive. Men may dread, but can never love or regard, those who are continually humiliating them by the parade of superiority.

2. A friendly and conciliatory demeanour towards the people should particularly be studied. The public officer, who comes amongst them not only as possessed of higher moral principle and of superior education and intelligence, but also as their friend, sympathizing with them in their misfortunes and studious of their best interest, will always find them meet him with gratitude and ready obedience.

3. Frequent and unreserved intercourse with all classes of the community is most necessary for the efficient performance of a Collector's duties.

Intercourse.

4. The intercourse to be maintained with the Natives is of two kinds—private and official.

Private intercourse.

5. The first should extend as much as possible to all ranks and classes and be as familiar, as kind, and as frequent, as the difference of habits and pursuits will admit.

6. There is a veil between the Natives of India and their European superiors, which leaves the latter ignorant, in an extraordinary degree, of the real character of the former. He can only judge his own domestics by what he sees of their conduct in his presence; of the manner in which they perform their other duties in life, he is, if not ignorant, but imperfectly informed: so many minute obstacles, grounded upon caste, usages, and religion, oppose an approach to closer acquaintance that it can never be generally attained; but in private intercourse much may be learnt that will facilitate the performance of public duty, and give that knowledge of the usages and feelings of the various classes of the Native which will enable its

possessors to touch every chord with effect. In an unceremonious interchange of visits with the most respectable, and in seeking the society of the most learned, the European public officer will not only gain much information, but impart complete confidence, and lay the grounds of that personal attachment which will ever be found of the greatest aid to his public labours. He will also obtain, by such habits of private intercourse, the means of elevating those he esteems by marks of notice and regard; but in pursuing this course he must beware, lest he lose his object by falling into the weaknesses or indulgences of the persons with whom he thus associates. It is in the performance of this part of his duty, when all the pride of station is laid aside, that he must most carefully guard that real superiority which he derives from better knowledge and truer principles of morality and religion; for it is from the impression made by the possession, without the ostentation, of those higher qualities that he must expect the benefit above described as likely to result from a familiar and private intercourse with the Natives under his direction and control.

Official intercourse.

7. In all official intercourse with the Natives, one of the first points of importance is, that these, whatever be their rank, class, or business, should have complete and easy access to personal communication with their European superior. Though Native servants must be employed and trusted, and though it is quite essential to behave to all with kindness, and to raise the higher classes of them by a treatment which combines consideration and respect, yet they can never without hazard be used as exclusive mediums of communication: their real or supposed influence will, under whatever circumstances they are allowed frequent approach to an European officer in the exercise of authority, give them opportunities of abusing his confidence if they desire it; and as our servants, who are seldom selected from the higher classes, cannot be supposed to have even the same motives with those of Native rulers for good conduct, much less the same title to regard, men under power will have, in aggravation of the feeling arising out of subjection to foreign rule, that of being to a certain extent at the mercy of persons of their own nation whom they neither trust nor respect. There is no remedy for such an evil except being completely easy of access; but this, however much the superior may desire it, is not to be established without difficulty and perseverance. It affects the interest and consequence of every man in his employ, from the highest to the lowest; but in proportion to their efforts to counteract it, so must his be to carry this important point on which, more than all others, the integrity of his personal administration and the good of the country depend. No Native servant, high or low, must be allowed the privilege of either introducing or stopping an applicant or a complainant; all such must come with confidence to the European superior, or to such assistant as he may specifically direct to receive or hear them. It requires much temper and patience, constant activity, and no slight sacrifice of personal comfort to maintain an intercourse with the Natives upon this footing.

8. A public officer placed in your situation must always be vigilant and watchful; but no part of his duty requires such care and wisdom in its performance. He cannot rest in blind confidence, nor refuse attention to obvious and well-authenticated facts; but he must be slow in giving his ear, or in admitting to private and confidential intercourse secret agents and informers, lest these make an impression (which will be their object) upon his mind; for there is no failing of human nature to which the worst part of the Natives of India have learnt so well to address themselves as any disposition to suspicion in their superiors.

9. The efficiency of a Collector's administration of his duties will greatly depend on the manner in which he conducts himself towards his Native subordinates. Difference of religion and of social system necessarily separates him greatly from them, and prevents his forming that accurate estimate of character which is only to be acquired in the confidence of private intercourse. Conscious of this disadvantage, he should strive to remedy it by giving them the freest access to him in all official matters,

and by labouring to inspire them with confidence in the soundness of his judgment and rectitude of his purpose. Excessive suspicion of Native subordinates is as fatal as excessive confidence. They are necessarily the executioners of his orders; they must be in a great measure the exponents of his will, and should be to some degree his confidential advisers in cases of difficulty. A person who is extremely suspicious of advice tendered to him may be as much shackled in his power of independent action as the man who weakly assents to whatever is proposed. The safest plan is to consult those who are best able to give advice, and to weigh their expressed opinions impartially and dispassionately.

APPENDIX B.

[See Section III, Rule 9.]

Rules to regulate the power to enter into, or sanction contracts and agreements involving liabilities on the part of the State.

RESOLUTION—No. 933Ex., dated Calcutta, the 20th February 1894.
By the Government of India, Finance and Commerce Department.

Read—

Resolution by the Government of India in the Finance and Commerce Department, No. 5712, dated the 20th October 1888.

Despatch to Her Majesty's Secretary of State for India, No. 101 (Public Works), dated the 4th December 1888.

Despatch from Her Majesty's Secretary of State for India, No. 46 (Public Works), dated the 15th August 1889.

Letter from the Government of India in the Finance and Commerce Department, to all Local Governments and Administrations, No. 850, dated the 21st February 1890.

Despatch to Her Majesty's Secretary of State for India, No. 229 (Financial), dated the 18th August 1891.

Despatch from Her Majesty's Secretary of State for India, No. 39 (Public Works), dated the 4th August 1892.

Depatch to Her Majesty's Secretary of State for India, No. 163 (Financial), dated the 30th May 1893.

Despatch from Her Majesty's Secretary of State for India, No. 46 (Public Works), dated the 12th October 1893,

In supersession of the orders contained in the Financial Resolution of the 20th October 1888, and letter of the 21st February 1890, cited in the preamble, the Governor-General in Council is pleased to issue the following rules, prescribed by Her Majesty's Secretary of State for India, to regulate the power of the Government of India and of Local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State.

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statutes 22 and 23 Vict., Chap. 41, section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India, to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling, or any other industrial or manufacturing purposes (not being ordinary

agricultural or settlement purposes) or for the purpose of any railway, tramway, water-works, or other undertaking of a like nature :—

I.—No concession, grant, or lease of land, of mineral or forest rights, of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works, shall be made or entered into by the Government of India to, with, or in favour of any person, firm, syndicate, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, or right to water power, or of right of way or other easement, or of any privilege in respect of land, or mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works,

shall be made or entered into by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

III.—No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV.—No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company, except with the sanction of the Government of India, and subject to these rules so far as as the same may be applicable.

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, or any interest therein, or any underletting, shall be recognized as valid except it be made with the express assent of—

(*a*) the Secretary of State in Council in cases falling within Rule I or II;
(*b*) the Government of India in cases falling within Rule III; and
(*c*) the Local Government or Administration in any other cases; with the proviso that a transfer or underletting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI.—In every writing intended to express any concession, grant, lease, or contract which falls within these Rules, it shall be expressly declared that such concession, grant, lease, or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these Rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under-Secretary of State; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules, I to VII inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I if made under any special rules issued or approved by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the Local Government, and by the highest legal adviser to that Government.

D.—The foregoing Rules shall not apply to any concession, grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

ORDER.—Ordered that a copy of this Resolution, together with a copy of the Despatch from the Secretary of State, No. 46 (Public Works), dated the 12th October 1893, be forwarded, for information and guidance, to the several Departments of the Government of India, the several Local Governments and Administrations, the Mint Masters, Calcutta and Bombay, the Director-General of the Post Office, and the Commissioner of the Northern India Salt Revenue.

No. 46, (Public Works), dated 12th October 1893.

From—The Secretary of State for India (EARL OF KIMBERLEY),
To—The Government of India.

I have considered in Council your letter, dated 30th May 1893, No. 163F. & C., on the subject of the proposed Rules determining the power of the Government of India and of Local Governments and Administrations to sanction contracts and agreements.

2. By Rule A (Supplementary Rules) no transfer of a concession or contract may be made to other parties "except with the sanction of the Government of India." To these words should apparently be added the following, in accordance with clause (1) at the close of your 5th paragraph "or of Local Governments and Administrations in cases coming within their cognizance." And Rule V (Statutory Rules) will similarly require alteration. But it is not clear from the 5th paragraph of your despatch to what extent you propose to give Local Governments full power to permit transfers, for the words "cases falling under Rule III of the Statutory Rules, and therefore *primarily* within their cognizance," would include concessions, etc., imposing on the revenues of India an annual liability in excess of Rs 5,000 or a charge in excess of one lakh. I do not gather that this is your intention.

3. You have rightly added Rule D, in order to avoid inconsistency with the ruling under which the Mining Lease Rules are exempt from the operation of the Statutory Rules.

4. Rule A, as it stands in the draft, subjects transfers not only to the sanction of Government, but to its approval of the terms of sale and provisions with respect to capital and otherwise. It appears to me undesirable that Government should, in ordinary cases, become formally a party to the terms upon which a transfer may be negotiated, or should be involved in any responsibility in regard to the amount of capital or to questions of commission, whether the transfer be from the original concessionaires to a company or an individual, or from one company to another. I have therefore struck out the latter part of Rule A from the words "and subject to" to the end. As the Rule thus amended still requires the general sanction of the Government of India or of Local Governments to all transfers (except those occurring under Rule D), power is retained to intervene specially in cases where it may be deemed desirable to do so. But in all future cases of transfer to which only general sanction is accorded, it should be made perfectly clear that Government undertakes no responsibility for the terms negotiated between the parties.

5. In connection with this matter, I may state that several cases have recently arisen in which it has been sought to obtain money in this country for working concessions which had been granted by your Government, and that in some of these cases the amount of capital, and also the commission proposed to be charged to the public, have, in my opinion, been exorbitant. I consider that on all occasions of the grant of concessions steps should be taken to satisfy Government, as far as possible, of the good faith of the applicants and of their ability to carry out their undertaking, and that, if necessary, security should be required for the due performance of their obligations.

6. I forward a reprint of the Rules, with the Supplementary Rules placed last, and with the addition to Rule A referred to above; also with Rule V, revised in accordance with what I conceive to be the intention of Your Excellency; and I request to be informed whether this reprint correctly expresses your views. If it be so, the Rules thus amended may be issued as having received my sanction.

APPENDIX C.

[See Section III, Rule 32.]

Rules for the submission of Petitions to the Government of India.

Note 1.—In these rules the words "Local Government" include a Local Administration, the Commander-in-Chief in India, and a Lieutenant-General Commanding the Forces, and also, except as regards rule 3 (7), Section III, the Head of a Department directly under the Government of India.

Note 2.—These rules do not apply to non-pensionable subordinate, clerical and menial establishments employed in the construction and working of State railways, to whom Circular No. VI Railway, Public Works Department, dated 1st June 1888, applies.

Note 3.—These rules apply, so far as may be, to all memorials, letters and applications, &c., addressed to the Governor-General in Council.

Note 4.—The rules in Sections I and III apply also to petitions by persons no longer in Military employ, who have served in the Army or the Royal Indian Marine, or have been attached to Regiments or Batteries or to the Staff or Departments of the Army in any capacity.

Section I.

Rules regulating the submission of Petitions to the Government of India by private persons or public bodies.

1. Every petition to the Government of India, whether it bears immediately on a matter of Imperial policy, or has reference to the orders or the general policy and action of a Local Government, should be forwarded through the Local Government under which the petitioner is residing or is employed. But there is no objection to the petitioner's forwarding simultaneously a duplicate copy of the petition to the Government of India, if he so desires, provided that he marks it as a "duplicate."

1-A. A petition from a person who has been removed from, or has left, the service of Government, relating to his removal from the service or to claims arising out of his service, should be forwarded through the Local Government under which the petitioner was employed.

2. A petition may be either in manuscript or print, but must, with all accompanying documents, be properly authenticated by the signature of the petitioner, or when the petitioners are numerous, by one or more of them; and it must conclude with a specific prayer.

3. Every petition should be accompanied by a letter addressed to the Local Government, requesting its transmission to the Government of India, and, when any order of a Local Government is appealed against, by a copy of such order, as well as of any orders passed in the case by subordinate authorities.

4. Communications on matters connected with any Bills before the Council may be addressed either in the form of a petition to the Governor-General in Council, or in a letter to the Secretary in the Legislative Department, and must in either case be sent to the Secretary in the Legislative Department. Ordinarily such communications will not be answered. Except in the case of the High Court at Fort William, such communications from Courts, officials, or public bodies should be sent through the Local Governments.

Section II.

Special rules regulating the submission of Petitions by officers in Civil employ.

1. Every officer wishing to petition the Government of India should do so separately.

SLIP No. 169.

Substitute the following for Note 1 of the preamble of the rules regarding the submission of petitions to the Government of India in Appendix C, Chapter X, page 238 of the Board's Rules, 1902:—

NOTE 1.—In these rules the words "Local Government" include a Local Administration and the Commander-in-Chief in India, and also, except as regards petitioners under rule 11(7) whose salary was more than Rs. 30 a month, the Head of a Department directly under the Government of India, and Divisional and Independent Brigade Commanders.

2-11-1907.

BOARD'S RULES, 1902.

SLIP No. 1L.

PAGE 170.—In instruction 12A (*b*) under the Agriculturists' Loans Act rules,

for the words "but on the back of both the receipt and the counterfoil should be clearly stated the name of each contributor and the amount repaid by him."

Substitute the following:—

"When the instalment is paid only in part, then the name of each contributor and the amount repaid by him should be clearly stated on the back of both the receipt and the counterfoil; but if it is paid in full then the names need not be stated.

4-7-1910.

SLIP No. 74.

Substitute the following rules for those in Appendix C. to Chapter X, pages 238—240.

APPENDIX C.

[SEE SECTION III, RULE 30.]

Rules regarding the submission of Petitions to the Government of India.

NOTE 1.—In these rules the words "Local Government" include a Local Administration, the Commander-in-Chief in India, and a Lieutenant-General Commanding the Forces, and also, except as regards rule 11(7), the head of a department directly under the Government of India.

NOTE 2.—These rules do not apply to non-pensionable subordinate, clerical and menial establishments employed in the construction and working of State Railways, to whom Circular No. VI-Railway, Public Works Department, dated 1st June 1888, applies.

NOTE 3.—These rules apply, so far as may be, to all memorials, letters and applications, etc., addressed to the Governor-General in Council.

NOTE 4.—These rules apply also to petitions by persons no longer in military employ who have served in the Army or the Royal Indian Marine, or have been attached to regiments or batteries or the staff or departments of the Army in any capacity.

SECTION 1.

As to the submission of petitions to the Government of India by private persons or public bodies.

1. Every petition to the Government of India should be forwarded through the Local Government having jurisdiction in respect of the subject-matter of the petition. In cases where no Local Government is in a position to deal with the subject-matter of the petition, it should be forwarded through the Local Government within whose jurisdiction the petitioner is or has last been residing or employed.

2. A petition may be either in manuscript or in print; but must, with all accompanying documents, be properly authenticated by the signature of the petitioner, or, when the petitioners are numerous, by the signatures of one or more of them, and it must conclude with a specific prayer.

3. Every petition should be accompanied by a letter addressed to the Local Government requesting its transmission to the Government of India, and, when any order of a Local Government its appealed against, by copy of such order, as well as of any orders passed in the case by subordinate authorities.

4. Communications on matters connected with any bills before the Council may be addressed either in the form of a petition to the Governor-General in Council or in a letter to the Secretary in the Legislative Department, and must in either case be sent to the Secretary in the Legislative Department. Ordinarily, such communications will not be answered. Except in the case of the High Court at Fort William; such communications from courts, officials or public bodies should be sent through the Local Government.

Section II.

As to the submission of petitions by officers in civil employ.

5. Every officer wishing to petition the Government of India should do so separately.

6. Every petition should be submitted through the head of the office or department to which the petitioner belongs, and should be forwarded by him through the usual official channel.

7. No officer may submit a petition in respect of any matter connected with his official position, unless he has some personal interest in the matter.

8. No notice will be taken of a petition relating to any matter connected with the official prospects or position of an officer still in the public service, unless it is submitted by the officer himself.

Section III.

As to the transmission or withholding of petitions by Local Governments.

9. Every petition to the Government of India should be forwarded by the Local Government concerned with a concise statement of the material facts and (unless there are special reasons for not doing so) an expression of opinion.

If the petition is an appeal against an order of dismissal from Government service, the papers submitted by the Local Government should show whether the charge against the petitioner was reduced to writing; whether his defence was taken and reduced

to writing; and whether his decision was in writing. Where service or character books are maintained, these also should be submitted.

10. When the petition is not in English, the Local Government should transmit a translation with it.

11. Local Governments are vested with discretionary power to withhold petitions addressed to the Government of India in the following cases:—

(1) When a petition is illegible or unintelligible.

(2) When a petition contains language which, in the opinion of the Local Government, is disloyal, disrespectful or improper.

(3) When a previous petition has been disposed of by the Secretary of State for India or the Governor-General in Council, and the petition discloses no new facts or circumstances which afford grounds for a consideration of the case.

(4) When a petition is an application for pecuniary assistance by a person manifestly possessing no claim.

(5) When a petition is an application for employment from a person not in the service of Government; or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government, or by persons engaging in any profession or employment.

(6) When a petition is an appeal from a judicial decision with which the executive has no legal power of interference.

NOTE 1.—In the following cases, namely:—

(*a*) when a petition is an appeal from a judicial decision in a case which the Government has reserved any discretion of interference, or

(*b*) when a petition is an appeal from a judicial decision in a suit to which the Government was a party, or

(*c*) when a petition is practically a prayer for mercy or pardon, or contains such a prayer,

the petition must be transmitted to the Government of India unless it falls under clause (13) of this rule.

NOTE 2.—When a petition of the kind referred to in (*c*) of Note 1 is addressed to the Government of Ind

previous petition has been rejected by the Local Government, the petition must be transmitted, unless the case is one of which the Local Government is competent to dispose on its own responsibility under the orders contained in the Resolution of the Government of India in the Home Department, No. $\frac{20}{3-13}$, dated the 14th October 1885.

(7) When a petition is an appeal against an order of the Local Government upholding on appeal the dismissal, removal, reduction or other punishment of a Government servant or an employé of a local authority whose salary was not more than Rs. 100 a month.

(8) When a petition is an appeal against a decision which, by any law or rule having the force of law, is declared to be final.

(9) When a petition is addressed by an officer still in the public service, and has reference to his prospective claim for pension, except as provided in article 915 of the Civil Service Regulations.

(10) When a petition is an appeal against the non-exercise by the Local Government of a discretion vested in it by law or rule.

(11) When a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded.

(12) When a petition is an appeal against an order or decision of the Local Government, and is made more than six months after the communication of such order or decision to the petitioner without satisfactory explanation of the delay.

(13) When a petition relates to a subject on which the Local Government is competent to pass orders and no previous application for redress has been made to the Local Government.

(14) When a petition makes a proposal regarding legislation which the Local Government is not prepared to support.

12. If a petition is withheld, the petitioner should be informed of the fact and the reason for it.

13. A list of petitions withheld under rule 11, with reasons for withholding them, shall be forwarded quarterly t Government of India in the proper department. 3-4-1905.

2. Every petition should be submitted through the Head of the office or department to which the petitioner belongs, and be forwarded by him through the usual official channel. But there is no objection to the petitioner transmitting a duplicate to the Government of India direct, provided that he marks it as a "duplicate."

3. No officer may submit a petition in respect of any matter connected with his official position, unless he has some personal interest in such matter.

4. No notice will be taken of a petition relating to any matter connected with the official prospects or position of an officer still in the public service unless it is submitted by the officer himself.

Section III.

Rules for observance by Local Governments in regard to the transmission or withholding of Petitions.

1. Petitions should be forwarded to the Government of India by the Local Government with a concise statement of material facts and (unless there be special reasons for not doing so) an expression of opinion.

If the petition is an appeal against an order of dismissal from Government service, the papers submitted by the Local Government should show whether the charge against the petitioner was reduced to writing; whether his defence was taken and reduced to writing; and whether the decision was in writing.

2. When the petition is not in English, the Local Government should transmit a translation with it.

3. Local Governments are vested with discretionary power to withhold petitions addressed to the Government of India in the following cases:—

(1) when a petition is illegible or unintelligible;

(2) when a petition contains language which, in the opinion of the Local Government, is disloyal, disrespectful, or improper;

(3) when a previous petition has been disposed of by the Secretary of State or the Governor-General in Council, and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case;

(4) when a petition is an application for pecuniary assistance by a person manifestly possessing no claim;

(5) when a petition is an application for employment from a person not in the service of Government;

(6) when a petition is an appeal from a judicial decision, with which the executive has no legal power of interference;

NOTE.—If the Government has reserved any discretion of interference, or is concerned as a party to the suit, or if the appeal is practically an appeal for mercy or pardon, the petition must be transmitted. But in the last-mentioned case the transmission of the petition will not affect the discretion in regard to capital sentences allowed to Local Governments by the Home Department Resolution dated 14th October 1885.

(7) when a petition is an appeal against an order of the Local Government upholding on appeal the dismissal, removal, reduction, or other punishment of a Government servant whose salary was not more than Rs. 100 a month;

(8) when a petition is an appeal against a decision which by any law, or rule having the force of law, is declared to be final;

(9) when a petition is an appeal in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for appeal has been exceeded;

(10) when a petition is an appeal against an order or decision of the Local Government, and is made more than six months after the communication of such order or decision to the petitioner without satisfactory explanation of the delay;

(11) when a petition is addressed by an officer still in the public service, and has reference to his prospective claim for pension, except as provided in Article 995 of the Civil Service Regulations;

(12) when a petition is an appeal against the non-exercise by the Local Government of a dispensatory discretion vested in it by law or rule;

NOTE.—In connection with a reference received in 1890 from the Government of Madras, the Government of India held that this rule could only be applied to cases in which a discretion was reserved to Government by some law or rule to dispense with some requirement or qualification. It was further explained that, for the rule to apply, there must be a discretion vested in the Local Government by a law or rule to waive or dispense with some qualification or condition, and the Local Government must have declined to waive such qualification or condition. The Governor-General in Council is now pleased to withdraw this limitation of the rule, and directs that the rule should not be interpreted in the restricted sense mentioned above.

(Government of India, Home Department, letter to the Government of Bengal, No. 2586, dated 29th December 1898.)

(13) when a petition relates to a subject on which the Local Government is competent to pass orders, and no previous application for redress has been made to the Local Government.

4. If a petition is withheld, the petitioner should be informed of the fact, and the reason for it.

5. A list of petitions withheld under rule 3, with the reasons for withholding them, shall be forwarded quarterly to the Government of India in the Department concerned.

(*Government of India, Home Department, Notifications Nos. 1812 and 65, dated the 11th October 1889, and 21st January 1898, respectively.*)

Rule XIII.—The Government of India may withhold the transmission of a memorial to His Majesty or to the Secretary of State for India unless the memorialist has previously memorialized the Government of India and the Local Government concerned on the same subject; and the Government of Madras or Bombay may withhold the transmission of a memorial which under Rule IV they are authorized to forward direct, unless the memorialist has previously memorialized the Local Government concerned on the same subject: provided that, when the memorial is one for pardon which no authority in India has power to grant, it should be addressed to His Majesty and forwarded to the Secretary of State for India. 7-9-1906.

(10) When a memorial is a mere appeal against the non-exercise by one of the Governments in India of a discretion vested in such Government by law or rules.

(11) When a memorial is an appeal against the action of a private individual, or of a body of private individuals, regarding the private relations of the memorialist and such individual or body.

(12) When a memorial is an appeal against orders refusing the grant of a pension to an inferior servant who is not eligible for such grant under the pension rules.

XIII.—The Government of India may withhold the transmission of a memorial to His Majesty or to the Secretary of State for India, unless the memorialist has previously memorialized the Government of India and the Local Government concerned on the same subject: provided that, when the memorial is one for pardon, which no authority in India has power to grant, it should be addressed to His Majesty and forwarded to the Secretary of State for India.

XIV.—When a memorial is withheld, the memorialist should be informed of the fact and of the reason for it.

XV.—A list of memorials withheld under the discretionary power conferred by rule XII, with the reasons for withholding them, will be forwarded quarterly to the Government of India in the case of memorials withheld by Local Governments under the same discretionary power, and by the Government of India in the department concerned to the Secretary of State for India.

4-4-1905.

CHAPTER XI.

Troops.

Section I.—Supply of Carriage.

Supply of carriage by civil authorities.

1. As a rule, the officers of the Commissariat Department are to supply all carriage needed by troops on the march, making their own arrangements if possible, but applying to the civil authorities for such assistance as they need. The following regulations are to be strictly adhered to, whenever it may be necessary to apply to the civil authorities for carriage.

Duties of the Commanding Officer.

2. Commanding Officers are required to comply with any special regulations for the supply and relief of carriage of the several provinces or districts in which the troops are about to move and cause them to be strictly acted up to by all under their authority. The special regulations applicable to Bengal, are contained in the following rules 3 to 6.

Employment of chowdries or brokers.

3 Wherever possible and convenient, the Government desires that chowdries or brokers should be employed to engage carriage, every precaution being taken to guard against oppression on their part. When the services of such men are required continuously, they may be paid a regular salary; otherwise, and ordinarily, they should be paid by a commission, which should be generally at the rate of one anna in the rupee.

Rates of hire of carriage in each district to be fixed by Government.

4. The Government will as far as possible, from time to time, acting upon the advice of the District and Divisional Officers, fix the rates of hire, back hire (which is always allowed at least at half-rates), demurrage, &c., to be allowed in each district for the different kinds of carriage procurable there; and a District Officer, when making over carriage to the Commanding Officer, is to be careful to deliver to him in writing a full statement of the rates of hire, back hire, demurrage and the like, and of the weight to be carried by each cart, boat or beast.

Demurrage.

5. If it is necessary to collect carriage beforehand, demurrage rates must be paid until it is actually employed; but care should be taken, as far as possible, to curtail charges of this kind, and when they are necessary, the indenting officer should be immediately warned to that effect.

CHAPTER XI.

Troops.

Section I.—Supply of Carriage.

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5. If it is necessary to collect carriage beforehand, demurrage rates must be paid until it is actually employed; but care should be taken, as far as possible, to curtail charges of this kind, and when they are necessary, the indenting officer should be immediately warned to that effect.

Civil officer not to make any final payment or adjustment, but only advances.

6. It is to be particularly observed that the civil officer is not authorised to make any final payment or adjustment, but only to make *advances* which he should recover from the military authorities.

All requisitions for carriage to be in writing.

7. All requisitions on the civil authorities for carriage must be forwarded in writing. District Officers are forbidden to supply carriage on verbal orders: in cases of emergency, when the applicant may not have the means at hand for preparing requisitions, they will furnish printed forms and the necessary writing materials.

Notice to be given 15 days' beforehand with copy of route, enumerating halting places, &c.

8. Not less than fifteen days' notice (in districts where carriage is scarce, a much longer notice is necessary) is to be given to the District Officer or Political Agent of the quantity and description of carriage required, and whenever it is known that carts are obtainable with great difficulty or not procurable, the requisitions should show the number of camels that will be required in lieu. When cart carriage can only be procured with difficulty, it will be supplied for that portion of the baggage which the indenting officer certifies as being unsuited for pack transport, the balance being made up by the equivalent in camels, or such other kind of transport as is available. The requisitions should be accompanied by a copy of the route, enumerating the halting places; and an intimation of the *precise* date on which carriage will be required should also be forwarded with them.

Mode in which requisition should be prepared.

9. The requisition for the carriage required for that portion of the men's baggage for the conveyance of which Government is responsible, must be invariably distinct from the requisition for the carriage required for the rest of the men's baggage and for that of the officers. Each requisition must state distinctly whether the charges for the carriage demanded will be paid by the State or by the troops themselves, so that there may be no question as to the quarter from which payment is to be claimed.

Responsibilities and status of chowdries.

10. The District Officer shall make arrangements for the supply of carriage with chowdries or contractors, who shall be responsible for its proper quality, and for the good conduct of the parties in charge of it. The chowdries should not be allowed to use badges or other signs of office, or to seize carriage; they should be, as much as possible, the representative men of the classes who nominate them, and interference in their nomination or deposition should be avoided as much as possible.

Relief of carriage.

11. The District Officer shall also arrange for the relief of the carriage at the stages ordered in the carriage rules of the province, or at stations determined on at the time of engagement; and he will forward

the requisition, or a copy of it to the civil officer of the district at the next station, to enable him to make such timely preparations as will prevent delay or impediment to the public service. He will also inform the officer making the demand that this has been done; but failing the receipt of such intimation, the latter should satisfy himself on the point, by application to the civil officer, previous to marching. Except in cases of emergency, such as the breaking down of carriage, the death of cattle, &c., carriage is not to be exchanged except at the regular stations; but this rule is not intended to prohibit the discharge of carriage at any intermediate point with the consent of the owner.

Hiring of carriage.

12. Carriage is to be hired to a convenient stage in the adjoining district, beyond which it is not to be taken without the written consent of the owners, unless the civil officer of that district shall certify that a relief cannot be furnished.

Rates of hire and demurrage for carriages, chowdries' fees, &c., now in force.

13. The Government of Bengal have fixed the rates of hire, back hire, demurrage, chowdries' fees, &c., to be allowed in each district for the different kinds of carriage procurable there according to the schedule given below. A District Officer when making over carriage to the Commanding Officer is to be careful to deliver to him in writing a full statement of the date of engagement of each cart or pack-bullock, with names of carters or drivers, also of the rate of hire and of the weight to be carried by each cart, boat or boast. Should this information not be received, Commanding Officers must apply for it in order that no misunderstanding may exist on these very important points. The statement will also contain a specification of advances, if any, made under rule 4.

Schedule of Rates.

Districts.	Rate per diem on account of—				Boats of—			Remarks.
	Two-bullock carts.	Pack-bullocks.	Coolies for carriage.	Bearers.	100 maunds.	500 maunds.	1,000 maunds.	
1	2	3	4	5	6	7	8	9
	Rs. A.	As.	Rs. A.	As.	Per month, Rs.	Per month, Rs.	Per month, Rs.	
In all the districts of the Bhagalpur Division, except Malda.	0 12	...	0 3	...	...	...	...	
Malda ...	0 14	...	0 4	...	...	...	...	
Champaran ...	0 12	1½p. coss.	0 2	4	...	...	...	
Patna ...		6½	...		...	...	...	
Saran ...		7	...		...	...	...	
Shahabad ...		7	0 3		...	...	...	
Muzaffarpur		5	...		...	...	...	
Darbhanga ...		5	...		...	...	...	

Schedule of Rates—concluded.

Districts.	Rate per diem on account of—				Boats of—			Remarks.
	Two-bullock carts.	Pack-bullocks.	Coolies for carriage.	Bearers.	100 maunds.	500 maunds.	1,000 maunds.	
1	2	3	4	5	6	7	8	9
	Rs. A.	As.	Rs. A.	As.	Per month, Rs.	Per month, Rs.	Per month, Rs.	
Gaya	1 2	6	0 4	4	...	...	...	
Bankura ...	1 2	...	0 5	...	...	...	...	
Birbhum ...			0 4	...	...	...	...	
Burdwan ...			0 3½	...	...	...	...	
Hooghly ...			0 3	...	...	...	...	
Midnapore ...	0 14	...	0 2½	...	...	...	...	
In the Chittagong Division.	0 14	...	0 8	...	...	...	...	
Ranchi ...	1 2	...	3 to 3½ Rs. per month.	...	...	...	...	
Hazaribagh...	0 14	...	4 ,,	...	...	...	...	
Manbhum ...		...	3 ,,	...	...	...	...	
Singhbhum ...		...	3 to 3½ ,,	...	...	...	...	
In the Rajshahi Division, except Jalpaiguri and Darjeeling.	0 14	...	0 4	...	...	...	...	
Jalpaiguri ...	1 0	4	0 4	...	...	...	...	
Darjeeling ...	1 2	...	0 4	...	...	...	...	
Faridpur ...	1 2	...	0 4	...	38	75	118	Amount of hire of boats will depend on the number of men employed and on the length of time for which a boat is to be hired. If the time be less than a month, the crew will require daily wages at the rate then existing per diem. In harvest season the rate rises.
Dacca ...		...	0 4	...	38	75	118	
Backergunge		...	3 to 5 & 8 as.	...	40	75	118	
Mymensingh...	0 14	...	0 4	...	38	75	118	
Tippera ...	0 14	...	0 8	...	...	...	...	
In the Orissa Division.	0 14	5	0 4	...	...	...	...	
Jessore ...	0 14	6	0 4	8	...	...	...	
Nadia ...				6	...	...	...	
24-Parganas ...	1 2			6	...	...	...	
Murshidabad...	1 0	...	0 4	...	...	...	...	

It will be understood that the rates in column 4 are only to apply to coolies employed in carriages. Coolies, locally employed on duties such as to clear encamping-grounds, will be paid at local rates, which it is not necessary to fix authoritatively.

List of carters engaged.

14. The District Officer will also supply the Commanding Officer with a detailed list, in duplicate, showing the carters' names, date of engagement, and amount of advance paid. The Commanding Officer will afterwards return one copy of the list to the District Officer, with information as to the date of discharge of each cart, and the amount paid The Commanding Officer will report any case in which he is not supplied with the required list.

15. The indenting officer should be warned to the effect that full hire is to be paid from the date on which the carriage is engaged by the Collector to the date on which it is discharged, and that no reductions are allowed in cases of halts or on account of demurrage rates.

Responsibility of indenting officer for the hire of the carriage.

16. When necessary the District Officer is to advance half the hire on engaging the carriage. The Commanding Officer of the troops is responsible that this is repaid to the civil officer, and that the full balance is discharged in due course.

Advances for carriage.

17. The Commissariat will make any advance required by the owners or drivers of carriage procured by that department for the public and private use of officers and troops, will repay any advances made by civil officers, and settle all claims on account of public carriage supplied for the use of regiments of British cavalry, and infantry, and batteries of royal artillery.

Advances by Commissariat.

18. Commanding Officers are responsible that the carriage is not overladen, that the beasts are not overdriven, that the cartmen and parties in charge are properly treated, and are further enjoined to take measures which will prevent the ill-treatment of baggage animals, when such are made over for the carriage of regiments, as, in cases of deaths resulting from injuries inflicted by soldiers or regimental followers, Government will not bear the cost of compensation to the owners.

Care of cartmen and cattle.

19. Whenever any of the public cattle attached to corps on a march become unserviceable from sickness or other causes, the Commissariat Department will take measures for having them exchanged.

Sick cattle to be exchanged.

20. If the Commanding Officer has any complaint to make regarding the carriage, or the behaviour of the men in charge, he should address the District Officer of the first station that he reaches, who will afford every legal redress in his power; on the other hand, District Officers are responsible to Government that the local carriage rules are fairly adhered to; and, if they fail in inducing adherence to them, they should at once report the matter for the orders of superior authority.

Redress of complaints regarding carriage.

21. On the occasion of the discharge or exchange of carriage, the Commanding Officer should require the certificate of the Quartermaster that every cart and camel-man and cooly has been duly paid up in full. This certificate should then at once be

Rules to be observed on paying up and discharging carriage.

communicated to the civil authority, British or Native, accompanying the troops who should be requested to verify its correctness by appeal to the parties paid, and then to append his countersignature as a voucher; such certificates should be in duplicate, one copy being retained by the regiment, and the other sent to the civil officer of the district concerned.

Discharge certificate to be given to cartmen, &c.

22. A passport (*purwannah*) in English and the vernacular signed and sealed by the District Officer, is to be given to each person in charge of carriage. The carriage protected by this document shall not be liable to seizure on the way home for the use of troops unless they are marching in the direction of the owner's house.

Scale of baggage allowed to be carried on service or relief, for which carriage will be furnished.

23. The following table shows the utmost weight of baggage which each class and description of troops is permitted to carry on a march, and for which carriage will be furnished on requisition on the responsibility of the authorities, Civil and Military.

RANK, &c.	On occasions of ordinary movement or on relief, at the expense of officers and others, not including weight of tents, which are either carried free by Government or for which carriage is kept up by officers out of their tentage.
1	2
	Maunds.
Commander-in-Chief in India, or officer newly appointed as such, proceeding to take up his appointment	Discretional.
Lieutenant-Generals commanding the forces, Punjab, Bengal, Madras and Bombay	160*
General officers commanding 1st class districts	80
Ditto 2nd class districts	65
† Colonels	45
† Lieutenant-Colonels and Majors in command	
† Majors not in command	25
† Captains in command	25
Captains not in command	15
† Subalterns	10
Departmental warrant officers	5
Departmental non-commissioned officers and men (Commissariat, Ordnance, &c.)	5

* Discretional when proceeding to Camps of Exercise or Instruction, provide the tour allowances are not exceeded.

† Including departmental and honorary commissioned officers, and others according to relative rank.

Rank, &c.	On occasions of ordinary movement or on relief, at the expense of officers and others, not including weight of tents, which are either carried free by Government or for which carriage is kept up by officers out of their tentage.
1	2
	Maunds.
Regimental Warrant and non-commissioned officers, rank and file, of British troops	*
Native Commissioned officers	5 ‡
Hospital Assistants	2½ †
Havildars and passed native medical pupils	1 ‡
Naiks	
Trumpeters, drummers, buglers, gunners, drivers and sepoys ...	½ ‡
European, Eurasian and native clerks	...
Band property	36
Orderly-room	18
Quarter-master's office	5
Paymaster's office	10
Armourer's tools ... British regiments	18
Armourer's tools ... Native ,, ...	...
Treasure chest, British regiments	18
Messes.	
Regiment of British Cavalry or Infantry ... Officers	170
Regiment of British Cavalry or Infantry ... Sergeants	10
Wing of British Cavalry or Infantry with head-quarters ... ... Officers	140
Wing of British Cavalry or Infantry with head-quarters ... ... Sergeants	8
Wing of British Cavalry or Infantry without head-quarters ... ... Officers	90
Wing of British Cavalry or Infantry without head-quarters ... ... Sergeants	5
Troops of British Cavalry ... ... Officers	70
Company of Royal Engineers or Sappers and Miners. Sergeants	5
Company of British Infantry	

* These ranks are allowed carriage at the public expense at the rate of 2½ maunds or half camel-load for regimental and battery sergeant-majors, quartermaster-sergeants, bandmaster sergeants, and sergeants instructor of fencing, and farrier quartermaster sergeants; also to orderly room clerks and paymaster sergeants after six years' service in these ranks. Other non-commissioned officers and men of horse and field artillery, 22½ seers each or 9 men per camel; cavalry 17½ seers each or 12 men per camel; if dismounted, one maund each or five men per camel; gunners of field artillery, 29 seer each, or seven men per camel; garrison artillery and infantry 33 seers each, or six men per camel.

† This is applicable to hospital assistants drawing marching batta. When carriage at the public expense is supplied, 1½ maunds are allowed.

‡ The scale of carriage here laid down for native commissioned and non-commissioned officers and men, respectively, applies to those entitled to marching batta. For those not drawing marching batta, carriage at the public expense is supplied according to the following scale:—

	Seers.
Commissioned officers, including carriage for tent	200
Non-commissioned officers	45
Trumpeters, drummers, buglers, gunners, drivers and sepoys ...	30

Two and-a-half seers of additional baggage is allowed to each native officer, non-commissioned officer and man of pioneer regiments, on account of his great-coat.

Rank, &c.	On occasions of ordinary movement or on relief, at the expense of officers and others, not including weight of tents, which are either carried free by Government or for which carriage is kept up by officers out their tentage.
Messes—concluded.	Maunds.
Battery of Royal Artillery ... ... { Officers	70
{ Sergeants	5
Battery of Native Mountain Artillery ... Officers	56
Regiment of Native Cavalry or Infantry ... Officers	70
Wing of Native Cavalry or Infantry ... Officers	50
Bazars.	
Per troop or company of British or Native Cavalry, Infantry, Sappers or Garrison Battery of Artillery.	5
Battery Horse Artillery	10
Ditto Field ditto	7
Ditto Native ditto	10

24. Officers or soldiers who may require additional carriage at the period of a general relief, for the transport of their baggage or families, are invariably to make their own arrangements, in which they will be aided by Cantonment Magistrates, whose duty it is to facilitate the movements of troops and of individuals by furnishing carriage at as low a rate as may be consistent with justice to the owners.

Extra carriage to be obtained from civil authorities.

25. District Officers are to supply the Accountant-General promptly with vouchers in respect to charges for carriage, &c., on account of the Military Department, and to comply generally with the rules laid down by the Department of Account for the adjustment of accounts.

Procedure for adjustment of accounts.

Section II.—Supply of Provisions.

1. On receiving the route by which a corps or detachment is to move, the Commanding Officer will, without unnecessary delay, communicate to the civil or political authorities of the districts to be traversed the date on which the corps or detachment will arrive at each of the stages on the road, noticing the places at which it will halt for one or more days: *at least a fortnight's notice should, if possible, be given in each case.*

Notice to be given to the civil authorities.

CHAPTER XI, SECTION II, PAGES 249-50.

SLIP No. 20.

RULE 4—*for* "Executive Commissariat Officers" *substitute*—
"Supply and Transport Officers."

RULE 7—*for* "Commissariat Agent" *substitute*—
"Supply and Transport Agent."

RULE 9—*for* "Executive Commissariat Officers" *substitute*—
"Supply and Transport Officers."

RULE 10 -*for* "Executive Commissariat Officers" *substitute*—
"Supply and Transport Officers."

22-3-1903.

2. Should any unexpected difficulties or subsequent orders cause a change in the date fixed for the arrival of the corps or detachment at any of the stages, early notice of the same is to be communicated to the civil authorities concerned, in order that the necessary instructions may be given to the native civil officers respecting the provision of supplies at the proper time.

All changes to be notified to local authorities.

3. If supplies have been collected agreeably to the route furnished by the Commanding Officer of a corps or detachment to the civil authorities, and any loss arises owing to a deviation from the route, the Commanding Officer will be made responsible for such loss, unless the urgency of the deviation is proved to the satisfaction of Government.

Route not to be deviated from.

4. The communication (rule 1 of this Section) to the civil authority concerned is to be accompanied by a requisition (Appendix); but requisitions for supplies for British troops on a march are not to be made without its being first ascertained by Commanding Officers from the Executive Commissariat officers equipping the troops, or from the victualling gumashta with them, that none of the articles demanded are to be supplied by contract.

Form of requisition for supplies.

5. The supplies enumerated in the requisition are the *only* articles which civil officers will be expected to provide. It will therefore be the duty of Commanding Officers to make such arrangements as may appear necessary to enable the regimental bazars to furnish all other articles, such as tobacco, *gur*, &c., which may be required for the comfort of the men, and of which a sufficient stock can always be laid in at the larger cities or stations on the route. Whenever the quantity of firewood demanded cannot be supplied, '*opla*' will be provided as a substitute.

Extra supplies to be obtained by Commanding Officers.

6. *The supplies to be demanded are to be strictly limited to the quantity and articles actually required, and which are certain to be taken by the troops:* should more be demanded than is necessary, the officer preferring the requisition will be held responsible for any loss that may accrue to the suppliers. In preparing the requisition, the number of men and cattle of each description actually present is to be correctly enumerated, and the quantity of grain required for the daily consumption of private cattle should also be ascertained.

Scale laid down is the maximum allowed.

7. The Commissariat agent proceeding with the public cattle attached to a corps or detachment should be prohibited from demanding a larger supply of grain than is actually required,

Commissariat agent not to demand more than necessary.

and should be warned against exacting any *dustoori*, or receiving any description of perquisite. The price-current furnished to him should state at foot the description and quantity of grain he may have purchased.

Revised requisitions to be submitted when necessary.

8. If the quantity of supplies furnished is found to exceed what is required for daily consumption, revised requisitions are to be sent to the civil authorities concerned. This rule is to be most particularly attended to by Commanding Officers in order to protect the contractors from loss.

Supply of rations on march.

9. On the line of march the supply of rations is generally entrusted to a native agent, styled a victualling gumashta, who is appointed by the executive Commissariat officer to accompany the troops. The Commanding Officer is required to give the agent all necessary assistance by protecting him from maltreatment, causing his vouchers to be duly filled up and signed, the daily requisitions to be furnished to him, permitting him to lodge the public money in his possession under charge of the quarter or other available guard, and furnishing him with authenticated extracts of all orders previous to their being complied with.

Daily requisitions for rations.

10. To enable the Commissariat Department to bring the exact quantity of rations to the ground, instead of an extra supply to meet unexpected demands, requisitions for the rations required for each day are to be sent in to executive Commissariat officers by 2 o'clock P.M. on the previous day.

Carriage of rum on march.

11. Commanding Officers of regiments and detachments under orders to march are to give previous intimation to the Commissariat Department of the quantity of rum that will be required on the road, malt liquor not being allowed on the march. The cost of carriage on the march will be borne by the Commissariat Department.

Advance allowed for fuel.

12. An advance of Rs. 200 may be made by paymasters to Commanding Officers on the commencement of a march, to enable them to furnish funds for the wholesale purchase of the firewood, &c., to be recovered by the retail sale, the advance being readjusted at the close of the march in the usual manner.

Supplies by country people to be encouraged.

13. Every encouragement is to be given to the people of the country to supply the camp bazar, and any soldier using them ill, or attempting to defraud them, is to be instantly confined and punished.

Civil authorities to depute a functionary to accompany each corps.

14. The civil authorities will invariably depute a functionary of respectability to meet a regiment or detachment the day before it enters the district under their charge. This individual, who is always to be treated with proper consideration, will wait upon the Commanding Officer, receive his instructions, and precede the corps daily, to ensure the supplies being in readiness, and to satisfy himself that they are of good quality.

All accounts to be ready by the evening of each day.

15. To ensure the prompt adjustment of demands connected with supplies furnished to corps and detachments on the march, the civil functionary in attendance is to have all the accounts ready for adjustment by 4 o'clock in the afternoon each day, and submitted to the Quartermaster in time to enable him to report such adjustment to the Commanding Officer by sunset, so that sufficient time may be afforded for the investigation of all disputed claims.

Acknowledgment to be given when demands are settled.

16. When all the demands have been satisfied, the civil functionary in attendance must give an acknowledgment to the Commanding Officer that all the demands of the day have been settled; and when, from any particular circumstance, the demands have not been adjusted, a statement to that effect, specifying the amount and the nature of the demand, must be given by the Commanding Officer, on which is to be distinctly stated the proper officer to whom the document should be forwarded for adjustment.

Soldiers not to be employed to collect supplies.

17. Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not authorised to be requisitioned, are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The civil functionary who attends the corps or detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them. This rule applies with equal force to officers of the Commissariat Department collecting supplies, and also to officers travelling with escorts; the latter should apply to the nearest local police officers, by whom every assistance consistent with the regulations of Government will be afforded.

Russud guard to be commanded by a native officer.

18. The *russud* guard of native troops is to be commanded by a native officer, who should be selected for the duty with reference to his temper, discretion, and other obviously necessary qualifications; and, in addition to receiving full instructions for his conduct, should be warned that if any of the party under his command misconduct themselves by taking without payment firewood, grain, &c., he will be held responsible for their behaviour.

Duty of native officer commanding *russud* guard.

19. It will be this native officer's duty to prevent any disturbances taking place in the villages in which the supplies are collected, and to afford every protection in his power to the people bringing them. In the Bengal Presidency he will receive the firewood, earthen-pots, forage and straw, duly paying for the articles on delivery. The carriage for them to the camp will be furnished by the civil functionary, when they will be made over to the chowdry of the bazar, or other persons who may be entrusted with the duty of retailing them to the officers and men: any portion of these articles, which may remain unsold at the time of closing the bazar, being returned to the parties from whom they were received in the morning at the price then fixed for them.

Where *russud* guards are not required.

20. In the case of detachments, or where *burdashtkhanas* or extemporized bazars or storehouses (which are only provided for encamping grounds on much used lines of road, where there is no large town or sadar bazar close at hand) have been established along a line of road, *russud* guards are not to be employed; but in lieu thereof, an intelligent non-commissioned officer is to be sent on in advance daily, to give notice of the approach of the troops, and to see that the requisite supplies are in readiness for the troops, when they arrive.

Bazars to be visited daily.

21. On the march of a corps or detachment, the Quarter-master as well as the British (or Native) officer of the day, is to be directed to visit the bazar daily, to see that no just cause of complaint exists on the part of the contractors or others attending with supplies.

Course to be adopted when supplies are bad.

22. In the event of an unfavourable report being made of the supplies furnished, it will be the duty of Commanding Officers not to be solely guided by the report of the chowdry or *russud* guard, but to order a thorough investigation by a committee of officers in British corps, or of native officers, superintended by an experienced British officer, in native corps, a copy of whose report should be forwarded for the information of the civil officer of the district. The examination of the supplies should not be confined to a sample, but extended to the whole quantity furnished.

Authorities to have access to camp.

23. To prevent the necessity of future complaint or reference to the civil or military authorities of the district, the revenue and police officers, and even the villagers residing in the vicinity of the camp, should have ready access, in order that Commanding Officers may have early information of any occurrence deserving their attention. The officer on duty should be held responsible for the enforcement of this order, and should be

instructed to bring any individual into camp who may wish to prefer a complaint.

Guard for protection of *burdashtkhanas*.

24. When marching along lines of roads where *burdashtkhanas* have been established, it will be the duty of Commanding Officers to give a guard for the support and protection of the different contractors appointed by Government, who will supply all regimental bazars wholesale in the usual manner; small detachments, however, or individuals proceeding on duty or leave, will be supplied direct from the *burdashtkhanas* themselves.

Price-current to be furnished to officers.

25. In order to prevent, as far as possible, any imposition being practised on the troops, the Commanding Officer should apply to the civil officer of the district for a price-current, in the vernacular and English, of all articles of fixed value; of those of fluctuating price, duplicate copies of the price-current will be furnished, one of which is to be signed by the Commanding Officer, and to be sent by him by post to the civil officer of the district, with an intimation of any disposition, when such appears, to impose inferior articles or improper prices on the men.

Supplies in cantonments to be furnished by Cantonment Magistrates.

26. The civil authorities are relieved from all responsibility connected with supplies of troops encamped in military cantonments where sadar or station bazars exist, and the duty of providing such supplies devolves on the officers in charge of such bazars, to whom Commanding Officers of corps and detachments will submit their requisitions.

Section III.—Miscellaneous.

Cleaning of wells.

1. General Officers commanding Divisions and districts will, on receipt of the annual relief circular from the Quartermaster-General, or of any order for movement of troops by route march, inform the civil authorities of the routes by which troops will march, in order that all wells at the encamping grounds on the roads to be traversed may be thoroughly cleaned out before the movements commence.

Duty of a Collector.

2. Whenever a Collector receives from the officer in command intimation of the approach of troops, he is to acknowledge it and communicate to the officer in command any information that he thinks likely to facilitate the progress of the detachment, or promote the comfort of the troops.

Cleanliness of encamping grounds.

3. The established encamping grounds when not occupied are kept clean and free from jungle growth and generally in order by the local subordinate civil officer, under the orders of the civil officer of the district. The latter should be addressed without delay when there is a subject of complaint.

4. Encamping grounds being intended for the use of private travellers as well as troops, the expense of demarcating them is a charge upon the Civil Department.

Expense of demarcating encamping grounds is a civil charge.

5. At the commencement of the marching season, it is the duty of each Collector or Subdivisional Officer to see that every encamping ground within his jurisdiction is made clear and fit for the encamping of troops. Whenever notice is given of the approach of troops, a ministerial officer should be specially deputed to see that the grounds are in a proper state. Any small expenditure incurred under these orders should be charged in the contingent bill.

Encamping grounds to be put in order at the commencement of the marching season.

6. On the receipt of an order to march, and of the route by which the corps is to proceed, the Commanding Officer is to report to the civil or political authorities of the districts through which he is to pass, the probable date of arrival within their respective jurisdictions (giving the strength of the corps, proposed halting places and intended date of arrival at each), in order that they may issue the necessary instructions to the police to afford every assistance in their power to facilitate the march of the troops. He will at the same time request that a police officer or darbar official may be warned to accompany the corps through the district, who should be held responsible that, in addition to the precautions taken by the sentries of the force, proper measures are adopted by the local authorities to prevent thefts, or, if they occur, to punish the offenders. The civil officers concerned should also be informed of the probable dates of arrivals at rivers or *nalas* intersecting the march, where boats or temporary bridges may be required for crossing the troops and their baggage.

Reports to be made to the civil and political authorities.

7. Whenever a civil officer, whether British or Native, is deputed to accompany corps or detachments through the several districts along the line of march, Commanding Officers are required to bear in mind that, though attached to the troops in a magisterial capacity, his presence does not relieve them of their responsibility for the discipline of their men and the protection of the people from exaction and outrage, which still remains single and absolute; and that they are bound to take all military precautions for the maintenance of order and the prevention of irregularities.

Duties of Commanding Officers not affected by presence of civil officers.

8. The civil officer is appointed for the purpose of adjudicating on the spot on disputes occurring between the soldiery and the people, and on the claims of cartmen or others temporarily attached to the troops by civil authority, for discharge from their engagements and due satisfaction of their wages. The Commanding Officer should daily see the civil officer, and ascertain the complaints made and the claims or disputes remaining unadjusted.

Duties of deputed civil authority.

Prevention of sale of spirituous liquors.

9. Commanding Officers will concert with the civil officers of the district and the civil officers on the spot for the closing by them, according to the regulations of the province, at all places of sale of spirituous liquors on, or adjacent to, the line of march, whilst British troops are passing by, or are encamped in the vicinity; they will also make any other arrangements at or near the camp ground for the prevention of the unauthorised sale of liquor to their men as may be considered necessary, posting a guard where deemed advisable. District civil officers will, on receiving intimation of the march of British troops, give due notice to the local native civil authorities.

Charges for boats and temporary bridges.

10. Whenever troops in the Bengal Presidency are specially provided with boats, temporary bridges or other accommodation for the purpose of crossing rivers or *nalas* on their route, the Commanding Officer will grant a certificate to the person furnishing the same, specifying the number of boats and men, the burden of each boat, and the period employed on the public service: when temporary bridges have been constructed for the above purpose, the certificate is to specify generally the dimensions of the bridges, and the materials of which they are composed. The certificate, accompanied by a detailed account of the expense incurred, will then be forwarded by the party receiving it to the civil officer of the district, who will communicate to the Commanding Officer the particulars of the account in view to obtaining his certificate that the services charged for in it were performed, or a statement of such exception as he may have to offer to any, of the charges. The civil authorities who arrange for the services will pay the charge and adjust it by book debit to the Military Department for the Civil Accounts.

Compensation to be paid for injured crops.

11. Cultivated lands must not be occupied for the encampment of troops without absolute necessity. When crops are injured or destroyed from an unvoidable encroachment of a camp, or by the march of troops, compensation is to be paid on the spot to the owner by a staff officer deputed by the General Officer commanding the force, or, on occasions of the movement of single corps, by the Quartermaster of the regiment. The compensation is to be paid in concert with the civil officer (British or Native) attached to the camp or in its vicinity. Such advances as may be required to meet the above object will be made by the Commissariat Officer or agent attached to the troops in camp, under the written authority of the Commanding Officer.

Lakhirajdars liable to furnish supplies.

12. Lakhirajdars come under the definition of the word "landholder" given in Regulations XI of 1806 and VI of 1825, and are therefore liable to furnish supplies for troops passing through their lands.

APPENDIX.

[See Section II, Rule 4.]

Requisition on the _____ *for supplies required at* _____ *on the* _____ *190* , *for the fighting-men, public followers, public and private cattle of the* _____.

Dated at _____ 190 .

Articles.	Quantity required.	Articles.	Quantity required.	
			Public.	Private.
1	2	3	4	5	6
For officers and others.		*For public and private cattle.*			
Sheep	...	Atta for elephants ..	...	...	...
Fowls	...	Gram (1st sort)	...	...	...
Kids	...	,, 2nd ,, ...	...	...	...
Milk	...	Barley	...	...	...
Eggs	...	Bajra or other inferior grain (to be specified).	...	...	...
For British Troops.		Oats	...	...	...
Flour, wheat, first sort ...	...	Indian-corn	...	...	...
Rice (descriptions to be specified).	...	Dhan	..	...	...
Salt (descriptions to be specified).	...	Cooltbi, Mutt, Gowar, Jowari (In Bombay Command only).	...	...	...
Onions	...	Mote	...	...	...
Potatoes	...	Fodder, green	...	...	...
Vegetables, fresh	...	,, dry	...	...	...
Firewood	...	Sugarcane	...	...	...
Charcoal	...	Kurbi, dry	...	...	...
Straw or grass for men's bedding.	...	,, green	...	...	...
Oil (descriptions to be specified).	...	Grass, green	...	...	...
Cotton for wicks	...	,, dry for ration ...	...	...	...
Tinning cooking utensils...	...	,, ,, horses' bedding.	...	...	...
Hemp	...	Bhoosa, white	...	...	...
Baskets	...	,, missa	...	...	...
Ghurrahs, earthen ...	...	Bran	...	...	...
Tent-pegs	...	Salt (descriptions to be specified).	...	...	...
For Native Troops and Public Followers.		Oil (descriptions to be specified).	...	..	...
Atta	...				
Rice	...				
Dal (descriptions to be specified).	...				
Ghi	...				
Salt (descriptions to be specified).	...				
Turmeric	...				
Firewood	...				
Straw	...				
Ghurrahs, earthen ..	...				
Tent-pegs	...				

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the _____ to the best of my judgment and belief, and after the most careful examination.

Examined.

Quartermaster.

_____ *Commanding,*

Commissariat Officer.

NOTES.

I.—This requisition should reach the District Civil Officer at least a fortnight before the date on which the supplies are required.

II.—This requisition is to be framed by the Commissariat Department and Commanding Officer to the extent each will be responsible for the supplies to be paid for by the State and by troops.

III.—Only the articles shown on reverse can be requisitioned. Further articles, or an excess over the requisitioned amount of authorised articles, cannot be demanded, and the Commanding Officer and Commissariat Agent must make the best arrangements practicable to obtain them.

IV.—Requisitions for supplies in excess of actual requirements should on no account be made. If from any cause the quantity provided on indent is subsequently found to much exceed requirements, the official on whose requisition the excess supply was furnished, should, in concert with the Civil Officer, make such arrangement for its disposal as may appear best for all concerned.

V.—For transport mules and ponies grain of the cheapest kind locally obtainable to be requisitioned for.

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SLIP No. 229.

For rule 6, Section IX, Chapter VII, page 184 of the Board's Rules, 1902, *substitute* the following :—

"The assessment of cess on chaukidari *chakaran* lands, transferred to zamindars under Part II of Bengal Act VI of 1870, should be made at the rate in force on the annual value of such lands less a deduction to be calculated at one-half the rate in force for every rupee payable to the *panchayat* by the zamindar in respect of such lands."

Assessment of cesses on chaukidari *chakaran* lands.

10-4-1909.

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1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.
1	2	3

Slip No. 47.

The following additions and corrections should be made in the Index:—

Page ii.—*Insert* the following after subject "Agricultural Class, Sibpur College—":—

Subject.	Rule.	Page.
Agricultural Deterioration—		
Subdivisional and District Officers to report promptly	6(1)	51
Definition of—	6(2)	,,

7-5-1904.

Page iii.—Under heading "Agriculturists' Loans Act" after subject "Local . . . advance" *insert*:—

Subject.	Rule.	Page.
Local Government may empower any person to perform all or any of the duties of a Collector or of a Revenue Officer referred to in rules 2 and 4	4A	168

7-5-1904.

Page iv.— *Insert* the following under head "APPLICATION(S)— after subject "For refunds . . . return":—

SUBJECT.	Rule.	Page.
Form of re-appropriation statement to accompany—for additional grants which requires sanction of the Government of India	5A	113

7-5-1904.

Page ix.—(*a*) For the word "ministerial" in the entry "Registration . . . . from" under head "BOND(S) SECURITY—*concld.*" *substitute* the word "non-gazetted."

(*b*) *Insert* at the end of the subjects under heading "BUDGET ESTIMATE(S)—ANNUAL—" the following:—

SUBJECT.	Rule.	Page.
Blank—to be returned with word "Nil" written across them ...	7 (note 3)	107
Land Revenue—of the Sonthal Parganas to be submitted to the Board for transmission to the Accountant-General, Bengal	7 (note 4)	,,

7-5-1904.

Page x.—Under heading "BUDGET ESTIMATE(S)—EXTRA—*concld.*" after entry "Sanctioning . . . Audit office" *insert*:—

SUBJECT.	Rule.	Page.
Form of statement to accompany—when the re-appropriation proposed requires sanction of the Government of India	5A	113

7-5-1904.

Page xii.—For "Assessment of . . . . . transferee" under head "CESS(ES)—"*substitute*:—

SUBJECT.	Rule.	Page.
Assessment of—on Chaukidari Chakran lands to be made on annual value retained by transferee	6	184

7-5-1904.

Page xiv.—Under head "CHAUKIDARI CHAKRAN LAND(S)—*concld.*" for entry "Road Cess . . . . transferee" *insert*:—

SUBJECT.	Rule.	Page.
Assessment of cesses on—to be made on annual value retained by transferee	6	184

Page xvi.—(*a*) *Insert* the following after subject "To inspect . . . year" under the head "COLLECTOR(S)—POWERS AND DUTIES OF—":—

SUBJECT.	Rule.	Page.
To report promptly agricultural deterioration	6(1)	81

7-5-1904.

(*b*) After subject "Inspection memorandum . . . Commissioners" under the same heading, *insert*:—

SUBJECT.	Rule.	Page.
To inspect every Subdivisional treasury or other treasury other than district treasury under him once a year	2(a)	120

Page xix.—Under the head "COPY(IES)—" after subject "Of punishment . . . for," *insert* the following:—

SUBJECT.	Rule.	Page.
Of such orders, as concern the officer personally, only to be given ...	20A	71

7-5-1904.

Page xxi.—*Change* the number in the column of "Rule" against entry "Title-deeds . . . deposited" under head "DEPOSIT—" from "31" to "29."

Page xxvii.—*Substitute* "non-gazetted" for the word "ministerial" in the subject "Security bonds . . . stamp" under head "FEE(S)—."

Page xxix.—After subject "To grant . . . in the rules" under head "GOVERNMENT OF BENGAL—" *insert* :—

SUBJECT.	Rule.	Page.
May empower any person to perform all or any of the duties of a Collector or a Revenue Officer referred to in rules 2 and 4 of the Rules under the Agriculturists' Loans Act	4A	168

7-5-1904.

Page xxx.—For the subjects under head "HOLIDAY(S)—*See* 'Vacation'" *substitute* the following:—

SUBJECT.	Rule.	Page.
Divided into four classes by the Government of India	1	...
Under class (*i*)	2	...
Under class (*ii*)	3	...
General—	4	...
Christmas—	,,	...
Easter—	,,	...
Hindu—	,,	...
Under Class (*iii*)	,,	...
Conditions under which public—should be observed in Government Offices	5	...
Under class (*iv*)	6, App. II	...
Special additional—for Muhammadan officers and employés attached to Magisterial Courts and Revenue offices	7	...
Special—for Brahmo officials	8	...
And for Bhutea officials in the District of Darjeeling	9	...
Appointment of a substitute at the cost of absentee if office is open on a—	10	...

7-5-1904.

Page xxxii.—For "1, 2, 3," in the column of "Rule" against entry "Of treasuries" under head "INSPECTION(S)—*concld.*" *substitute* "1, 2, 2A, 3."

Page xxxiii.—For "26" in the column of "Rule" against the subject under head "KHAS-KHAS TATTIES—" *substitute* "24."

Page xxxiv.—*Insert* the following after subject "Extension of . . . . sanction" under head "LAND IMPROVEMENT LOANS ACT—":—

SUBJECT.	Rule.	Page.
Procedure in cases when loans are granted in instalments	8A	159

7-5-1904.

Page xxxvi.—(*a*) Below heading "MAP(s)—" *insert* the following :—

SUBJECT.	Rule.	Page.
Supply and sale of village settlement—	10	100

7-5-1904.

(*b*) For the numbers "35" and "36" in the column of "Rule" against subjects "Supply . . . regulated" and "Indent . . . countersign" under the same heading *substitute* "33" and "34," respectively.

Page xxxvii.—*Insert* the following under head "MINISTERIAL OFFICER(s)—*contd.*" after subject "Punishment or . . for":—

SUBJECT.	Rule.	Page.
Copies of such orders, as concern the officer personally, only to be given	30A	71

7-5-1904.

Page xli.—After heading "OFFICE RENT—" and the subject under it, *insert* the following :—

SUBJECT.	Rule.	Page.
OFFICER(s), DISTRICT— To report promptly agricultural deterioration	6(1)	51

7-5-1904.

Page xlv.—*Change* the number in the column of "Rule" against subject "*To Government of India. Rules governing submission of*" under head "PETITION(s)—" from "32" to "30."

Page xlvii.—(*a*) Under head "POWER(s)—*contd.*" sub-head "*Of Government of Bengal*—" after subject "To make . . . . Agriculturists' Loans Act" *insert*:—

SUBJECT.	Rule.	Page.
To empower any person to perform all or any of the duties of a Collector or Revenue Officer referred to in rules 2 and 4 of the Rules under the Agriculturists' Loans Act	4A	161

7-5-1904.

(*b*) *Insert* the following after subject "To remit . . . . Imperial" under sub-head "*Of Board of Revenue*—" of the above heading :—

Subject.	Rule.	Page.
To sanction estimates amounting to Rs. 2,500 for individual works ...	10	158
Procedure to be observed in such cases	11	,,

7-5-1904.

Page xlviii.—Heading "Power (s)—*contd.*"—

(*a*) *Add* the following under sub-head "*Of Commissioner*—" after subject "To authorise Collector . . . treasury":—

Subject.	Rule.	Page.
To sanction estimates amounting to Rs. 500 for individual works ...	10	158
Procedure to be observed in such cases	11	,,

7-5 1904.

(*b*) *Insert* at the end of sub-head "*Of Commissioner of Excise* --"the following :—

Subject.	Rule.	Page.
To sanction estimates amounting to Rs. 500 for individual works ...	10	158
Procedure to be observed in such cases	11	,,

7-5-1904.

(*c*) Under sub-head "*Of Collectors*—"after subject "To sanction erection . . . provisions" *insert* :—

Subject.	Rule.	Page.
To sanction estimates amounting to Rs. 200 for individual works ...	10	158
Procedure to be observed in such cases	11	,,

7-5-1904.

Page li.—*Insert* the following at the end of the entries under heading "Public Buildings and Lands—":—

Subject.	Rule.	Page.
Powers of Civil Officers to sanction estimates for individual works ...	10	158
Procedure to be observed in such cases	11	,,

7-5-1904.

Page lii.—*Omit* the first two subjects under heading "PUNKHA-PULLER(S)—"and *substitute* "22" and "23" for "24" and "25" in the column of "Rules" against subjects "Charge . . . bills" and "But Members . . . 15th November," respectively.

Page lv.—After subject "Half-yearly . . . to Government" under head "RETURN(S)—" *insert* the following:—

SUBJECT.	Rule.	Page.
Form of No. XXXVI (Securities of officers) to be submitted by District Officers to Divisional Commissioner	25	200

7-5-1904.

Page lx.—(*a*) For the subject "In Government promissory . . . office" under head "SECURITY(IES)—*concld.*" *substitute*:—

SUBJECT.	Rule.	Page.
In Government promissory notes and Post Office Savings Bank deposit not to be returned until after six months from date of vacating office	18	199

7-5-1904.

(*b*) *Add* the following at the end of the subjects under the above head:—

SUBJECT.	Rule.	Page.
Form of Return No. XXXVI (—of officers) to be submitted by District Officers to Divisional Commissioners	25	200

7-5-1904.

(*c*) In the entry "Bond of . . . fees" under the same head, for the word "ministerial" *substitute* "non-gazetted."

(*d*) *Change* the number in the column of "Rule" against the entry under head "SERVICE BOOKS—" from "34" to "32."

(*e*) *Insert* the following after the subjects under head "SETTLEMENT(S)—":—

SUBJECT.	Rule.	Page.
SETTLEMENT MAPS— Supply and sale of village	10	100

7-5-1904.

Page lxi.—(*a*) *Substitute* the word "non-gazetted" for the word "ministerial" in the entry "Security . . . from" under head "STAMP(S)—"

(*b*) After subject "Form of . . . grants" under heading "STATEMENT—" *insert* :—

SUBJECT.	Rule.	Page.
Form of re-appropriation—for extra or supplementary grants when requiring sanction of Government of India	5A	113

7-5-1904.

Page lxii —(*a*) After subject "Inspection of" under head "STOCK-BOOK—" *insert* the following :—

SUBJECT.	Rule.	Page.
A complete return compiled from the—showing the stores in hand on the 31st March, to be submitted every fifth year by officers of certain Departments	27(*a*)	227
List of such Departments	"	"
The return to be submitted on the 15th July following	"	"

7-5-1904.

(*b*) For "27," "ditto," "29" and "28" in the column of "Rule" against subjects "Registers . . . . form of," "List . . . officers," "Inspection of" and "Instructions . . . followed," respectively, under the above heading, *substitute* "25," "ditto," "27" and "26."

(*c*) The following should be *inserted* under head "STORE(S)—," after subject "Board empowered . . . Imperial" :—

SUBJECT.	Rule.	Page.
A complete return compiled from the stock book, showing the—in hand on the 31st March, to be submitted every fifth year by officers of certain Departments	27(*a*)	227
List of such Departments	"	"
The return to be submitted on the 15th July following	"	"

7-5-1904.

(*d*) *Change* the number in the column of "Rule" against subject "Elephants . . . of" under the same head from "30" to "28."

Page lxiii.—(*a*) Under the heading "SUBDIVISIONAL OFFICER(s)—" after subject "Tour programmes . . . approval" *add* the following :—

SUBJECT.	Rule.	Page.
To report promptly agricultural deterioration	6(1)	51

7-5-1904.

(*b*) *Insert* the following above the subject "Inspection of . . for" under head "SUBDIVISIONAL TREASURY(IES)—" :—

SUBJECT.	Rule.	Page.
Collector to inspect every—under him once a year	2(*a*)	120

7-5-1904.

Page lxiv.—(*a*) *Correct* the entries in the columns of "Rule" and "Page" against subject "Form of requisition for" under head "SUPPLIES—" from "4" and "249" to "4 and Appendix" and "249, 256—57" respectively.

(*b*) For the words "Commissariat Agent" in the entry "Commissariat Agent . . . *dustoori*" under the above heading *substitute* "Supply and Transport Agent."

Page lxv.—*Change* the number in the column of "Rule" against subject "Deeds of . . . deposited" under head "TITLE(s)—" from "31" to "29."

Page lxvii.—(*a*) For the subject "Maximum . . . 3,000" under head "TREASURER (s)—" *substitute* the following :—

SUBJECT.	Rule.	Page.
In the largest treasury, maximum of cash balance not to exceed Rs. 3,000 and in a subdivisional treasury not to exceed Rs. 300 ...	1	113

7-5-1904.

(*b*) After the entry "Exception in . . . pay" under the above head, *insert* :—

SUBJECT.	Rule.	Page.
Howrah, a fourth grade treasury, has a—who gives security Rs. 3,000	9	119

7-5-1904.

(*c*) After the entry "No. in . . . Bank of Bengal" under the same head, *insert*:—

SUBJECT.	Rule.	Page.
To receive no emoluments other than salary	11	119
Nor any commission or discount on sale of opium or stamps	,,	,,
Ministerial officers in charge of sub-treasuries included in the word "Treasurer"	Foot-note to Sec. VIII	,,

7-5-1904.

Page lxviii.—After subject "Not to be . . . Collector" under head "TREASURY (IES)—" *insert*:—

SUBJECT.	Rule.	Page.
Questions regarding strength of—establishments to be submitted to Government through the Accountant-General, Bengal, and not through the Board	10	119
Collector to inspect other—other than district—under him once a year	2(*a*)	120

7-5-1904.

Page lxx.—(*a*) After heading "VILLAGE CHAUKIDARI FUND—" *insert*:—

SUBJECT.	Rule.	Page.
VILLAGE SETTLEMENT MAPS—*See* "Maps" and "Settlement Maps"		

7-5-1904.

(*b*) *Change* the number in the column of "Rule" against subject "Government officers . . . salary" under head "WITNESS(ES)—" from "33" to "31."

2. *Page li.*—Under heading "Punishment" for the entry :—

Subject.	Rule.	Page.
Procedure to be observed in punishing Government servants drawing more than Rs. 10, &c.	18	71

8-5-1905.

Substitute the following :—

Subject.	Rule.	Page.
Procedure to be followed in proceedings connected with the dismissal, removal or other punishment of officers in the service of Government	14—19	70-71

8-5-1805.

3. *Page lii.*—Under heading "Punishment", for "20" in column "Rule" against entry "copies of orders of, etc.," *read* "20A."

4. *Page xli.*—After the heading "Newspaper" *insert* the following :—

Subject.	Rule.	Page.
Notes (currency), how to be kept	6	118

(*c*) After the entry "No. in . . . Bank of Bengal" under the same head, *insert*:—

Subject.	Rule.	Page.
To receive no emoluments other than salary	11	119
Nor any commission or discount on sale of opium or stamps	,,	,,
Ministerial officers in charge of sub-treasuries included in the word "Treasurer"	Foot-note to Sec. VIII	,,

7-5-1904.

Page lxviii.—After subject "Not to be . . . Collector" under head "Treasury (ies)—" *insert*:—

Subject.	Rule.	Page.
Questions regarding strength of—establishments to be submitted to Government through the Accountant-General, Bengal, and not through the Board	10	119
Collector to inspect other—other than district—under him once a year	2(*a*)	120

7-5-1904.

Page lxx.—(*a*) After heading "Village Chaukidari Fund—" *insert*:—

Subject.	Rule.	Page.
Village Settlement Maps—*See* "Maps" and "Settlement Maps"		

7-5-1904.

(*b*) *Change* the number in the column of "Rule" against subject "Government officers . . . salary" under head "Witness(es)—" from "33" to "31."

2. *Page li.*—Under heading "Punishment" for the entry :—

Subject.	Rule.	Page.
Procedure to be observed in punishing Government servants drawing more than Rs. 10, &c.	18	71

8-5-1905.

Substitute the following :—

Subject.	Rule.	Page.
Procedure to be followed in proceedings connected with the dismissal, removal or other—of officers in the service of Government	14—19	70-71

8-5-1805.

3. *Page lii.*—Under heading "Punishment", for "20" in column "Rule" against entry "copies of orders of, etc.," *read* "20A."

4. *Page xli.*—After the heading "Newspaper" *insert* the following :—

Subject.	Rule.	Page.
Notes (currency), how to be kept	6	118

SLIP No. 105.

THE following additions and alterations should be made in the Index to the Board's Rules, 1902:—

(1) At page lxviii, under head "TREASURE TROVE," *after* the item "Commissioners to report to the Board for orders," *add*:—

Commissioners competent to dispose of the property when not worth more than Rs. 500	5	181

2 4-1906.

(2) At page xlviii, *add* the following as 19th item under head "POWERS," "*of Commissioners*":—

To dispose of Treasure Trove property not worth more than Rt. 500	5	181

2-4-1906

19

(3) At page xxiii, under head "DUTY(IES)," *add* the following as item No. 1 :—

Of District and Sub-divisional Officers to report *at once* the existence of agricultural deterioration or the occurrence of serious and sudden calamities	6—8	51

2-4-1906.

(4) At page lxiii, under head "TREASURY OFFICER," *insert* the following as 3rd item :—

To inform the Accountant-General, Bengal, and the Sadar Treasury when Supply Bills or Telegraphic Transfers are being drawn on it for financing trade	2	122

2-4-1906.

(5) At page lvii, under head "RULE(S)" against 8th item, *for* "1 (1—6)" in column 2, *read* "1 (1—3)."

2-4-1906.

(6) At page xlv, under head "PETITION(S)" "*To Government of India by private persons, etc.*" *omit* the item "But duplicate copy may be forwarded direct."

2-4-1906.

(7) At page xlvi under head "PETITION(S)", *omit* the 4th item, viz., "But duplicate may be sent direct"; and *for* figures, "1—4," "1," "2," "4," "1—5," "1," "2," "3," "4" and "5" in column 2 against the other items under that head, *substitute* "5—8," "5," "6," "8," "9—13," "9," "10," "11," "12" and "13," respectively.

(8) At page lvii, under head "RULES," *insert* the following as last item but one :—

Governing submission of memorials to King-Emperor or to Secretary of State for India	30A. App. D.	228 240

2-4-1906.

(9) At page xxxvi, above head "MESSENGERS," *insert* :—

MEMORIAL(S)— Rules for submission of—to King-Emperor or to Secretary of State for India	30 A. App. D.	228 249

2-4-1906.

(10) At page xxviii, under head "FORECAST(s)," *insert* the following as last item:—

Memorandum to be appended to the estimate	2 (*vii*)	108

2-4-1906.

(11) At page xxviii, under head "FORM(s)," below item "Of Budget Estimates..... Accountant-General, Bengal," *insert* :—

Memorandum to accompany hexennial forecast of increase of Land Revenue	2(*vii*)	108

2-4-1906.

(12) At page xlvii, under head "POWER(s)," "*Of Board of Revenue—*," *Omit* item "To sanction release of persons..... Rs. 1,000."

(13) At page xlviii, under head "POWER(s)," "*Of Commissioners—*," after the item "To fix salaries of chainmen and messengers," *insert* ;—

To sanction extra charge within certain limits for re-instatement of Ministerial officers after suspension or dismissal.	21	71

2-4-1906.

(14) At page lxv, under head "SUSPENSION(s)," in the first item, *after* the word "Board," *insert* "and Commissioners."

2-4-1906.

(15) At page xlvii, under head "POWER(s)," "*Of Board of Revenue—*," *omit* the item "To authorize borrowing of elephants on public service."

(16) At page xxiii, under head "ELEPHANT(s)," *omit* the first item.

(17) At page xlviii, under head "POWER(s)," "*Of Commissioners—*," *omit* the item "To sanction certain refunds"; and at the same page under "*of Collectors—*," after item "To appoint establishment..... authorized scale," *insert* :—

To sanction certain refunds	3	97

2-4-1906.

(18) At page xlviii, and under head "POWER(S)," "*Of Commissioners*," below item "To sanction advance of more than Rs. 1,000 ..... Land Improvement Loans Act," *insert* :—

To remit up to Rs. 50 irrecoverable loans given under Land Improvement Loans Act or under Agriculturists' Loans Act, and inform Accountant-General, Bengal	4, 4	161, 170

2-4-1906.

(19) At page xxxiv, under "LAND IMPROVEMENT LOANS ACT," in item "Board empowered to remit ..... to Government," *after* "Rs. 100," *insert* :—

"and Commissioners up to Rs. 50."

(20) At page iii, under head "AGRICULTURISTS' LOANS ACT," in the last but one item, *after* the word "Board," *insert* "and Commissioners."

(21) At page xxxix, under head "MONEY-ORDER(S)—RENT" in the first item, *for* "four," *substitute* "three."

(22) At page lx, under head "SECURITY(IES)," *insert* the following as first item :—

Officers with pay of Rs. 50 or less may be permitted by Commissioner to give securities in landed property	11	197

2-4-1906.

(23) At page lix, under head "SECURITY(IES)," in item "Reduction of amount of ..... in cases of hardship," *for* word "Board," *substitute* "Commissioners"; and in item "Payment by instalment of, ... discretion," *for* "Board," *substitute* "Commissioners."

(24) At page lx, under head "SECURITY(IES)," in the first item, *after* the word "required," *insert* "by Commissioners."

(25) At page xlviii, under the head "POWER(S)," "*Of Board of Revenue*," *omit* the items "To reduce amount of securities in cases of hardship" and "To sanction payment of securities by instalments"; and under head "*of Commissioners*—," *above* the item "To sanction purchase of tents," *insert* :—

To reduce amount of securities in cases of hardship	2	195
To sanction payment of securities by instalments	8	197
To allow officers with pay of Rs. 50 or less to furnish securities in landed property	11	197
To exempt treasurers, who have furnished securities in landed property, from giving fresh securities in promissory notes	12	197

2-4-1906.

(26) At page xlviii, under head "POWER(S)," "*of Commissioners*—," *omit* the last item (viz., regarding purchase of *khas-khas tattees*).

(27) At page xxxiii *omit* the item about "KHAS-KHAS TATTEES."

(28) At page xxxi, under head "INSPECTION(S)," *omit* the item "Neglect of, by the Collectors ..... first week of April."

(29) At page xliii, under head "OFFICER(S), GOVERNMENT" below item "Prohibited from speculative investment," *insert* :—

Rules regarding presentation of appeals by non-gazetted officers ...	12A	69

2-4-1906.

(30) At page lvii, under head "RULE(S)," below item "For admission of candidates for Ministerial appointments" *insert* :—

For presentation of appeals by non-gazetted officers	12A	69

2-4-1906.

(31) At page lix, under head "SECURITY(IES)," below item "Such investments ..... Comptroller-General," *insert* :—

Conditions under which promissory notes to be accepted as security	Note (2), rule 6.	196

2-4-1906.

(32) At page xli, under head "NOTES," *insert* :—

Government promissory notes may be accepted as security under certain conditions	Note (2), rule 6.	196

2-4-1906.

(33) At page iii, under head "AGRICULTURISTS' LOANS ACT," at the end of item "Suspension of instalments," *add* "may be sanctioned by Commissioners."

(34) At page xxxiv, under head "LAND IMPROVEMENT LOANS ACT," at the end of item "Suspension of instalments" *add* "may be sanctioned by Commissioners."

(35) At page lvii, under head "RULE(s)," *insert* the following as item No. 4, *from the bottom :—*

For guidance of officers receiving trust money, whether by bequest or otherwise	1—6, section X.	184

2-4-1906.

(36) At page lxx, above head "VACATION," *insert :—*

TRUST MONEY—		
Rules for guidance of officers receiving the same, either by bequest or otherwise	Section X, rules 1—6.	184

2-4-1906.

(37) At page xlvii, under head "POWER(s)" "*of Board of Revenue*," *omit* the item "To sanction transfer in accounts."

(38) At page xlviii, under head "POWER(s)" "*of Commissioners*—," *insert* the following as third item :—

To sanction transfer in accounts in certain cases	3	48

2-4-1906.

(39) At page i, under head "ACCOUNT(s)," in the first item, *for* "Board," *substitute* "Commissioners."

(40) At page xxv, under head "ESTABLISHMENT(s)," *above* item "Cannot be altered without sanction," *insert :—*

Temporary—		
In Revenue Offices, Commissioners and District Officers competent to appoint	4A	111
How the cost to be met		
Bills for salary in such cases how to be prepared and supported...		

2-4-1906.

CORRECTION SLIPS FOR THE FIRST-HALF OF JULY 1907.

BOARD'S RULES, 1902.

SLIP No. 157.

The following additions and alterations should be made in the Index to the Board's Rules, 1902 :—

(1) At page ii, under head, "Advances—see also 'Public money'" *insert* :—

Power of different officers to sanction permanent—up to a limit of Rs. 500	11	124

3-7-1907.

At the same page above head "Agricultural class, Sibpore College" *insert* :—

AGRICULTURE— Elements of, to be studied by the Junior Civilians	5	62

3-7-1907.

(2) At page ix under head "Book(s)" below item "List of, to be kept by the Nazir" *insert* :—

List of—to the purchase of the Junior Civilians to make themselves acquinted with the elements of Agriculture	5	62

3-7-1907.

(3) At page x, under head "Building(s), Public"—see "Public Buildings and Lands," after the item "Erection of temporary settlement buildings, &c.," *insert* :—

Payment of municipal taxes on Government— ... ... Rules for the construction of—with inflamable metirial	18 8B	158 157

3-7-1907.

1

(4) At page xv, under head "Circular order(s)—concluded," after the item "No. 8 of April 1896, regarding.....Examinations," *add* :—

A memorandum of the changes made and a brief statement of objects and reasons should be appended as a preamble to—prescribing new rules	2A	1

3-7-1907.

At the same page under head "Civilian(s)" below item "Coolies how supplied to, and paid," *insert* :—

To acquaint themselves with the elements of Agriculture... ...	5	62
Books to be studied	,,	,,

3-7-1907.

(5) At page xx, above head "*Defalcation(s)*" *insert* :—

DEED—		
Or instruments on account of leasing of houses required for Departments under the Board, to be executed by a Secretary to Government	19	158

3-7-1907.

(6) At page xxii, under head "Document(s) *omit* the first two items, "Contents of official .....sanction" and "How they are to be used," and the entries against them.

(7) At page xxiii, under head "Duty(ies)," after the last item "Of deputed.....march" *insert* :—

Of Librarian to correct manuals	1	1

3-7-1907.

(8) At page xxv, under head "Establishment(s)" and in the item.

"Temporary. Condition of appointment of persons to" *insert* "other than menials" between "persons" and "to."

(9) At page xxxi, under head "imprisonment," *omit* the item "Release of persons..... sanction" and the entries against it, and *insert* the following in its stead:—

Release of persons from—for non-payment of Government demands not exceeding Rs. 1,000. Collector may sanction ...	17	58

3-7-1907.

(10) At page xxxii, under head "Inspection(s)" *insert* the following:—

Treasury—Reports to be submitted by Commissioners direct to the Accountant-General, Bengal	3	120

3-7-1907.

(11) At page xxxv, under head "Limit," in the second item "of expenditure ..... temporary" for "(Rs. 1,000)" *read* "(Rs. 2,500)."

At the same page above head "LEAVE" *insert*:—

LEASE— Of houses required for use of departments under the Board, to be executed by a Secretary to Government	19	158

3-7-1907.

(12) At page xxxvi, under head "*Map(s)*," insert as first item:—

Rules for supply, custody and sale of certain classes of	10	100

3-7-1907.

(13) At page xxxvi under head "Ministerial Officer(s)" for the item "Collectors to report such liability to transfer of their subordinates through Commissioner to Board for orders." *Substitute* "Collectors to report such liability to transfer of their subordinates to Commissioner for orders."

(14) At page xxxviii, under head "Money-order(s)" *omit* the fourth item "official money order form" and *insert* "use of proper form of—" in its stead.

In the fifth item for the words "Revenue money-order form" *read* "Revenue and rent money-order forms." *Omit* the items "Procedure in post offices .... subdivisions" and "Cantonment Committee ..... payment" and the entries against them.

Against item "Payment by book transfer of .....Government" for rule "12," *read* rule "11."

Against item "List in triplicate ....clerk" for rule "13" *read* rule "12 and the note thereunder."

Against item "Documents to be made over to postman" for rule "14" *read* rule "13."

Omit the item "Documents to be taken to the Treasury Officer" and the entries against it and *insert* the following in its stead :—

Documents to be taken to the Accountant and to be received back from him	14	129

3-7-1907.

Against the item "Disposal of paid ..... treasury" for rule "16" *read* rule "15."

(15) At page xxxix, under head "Money-order(s)—concluded," against the item "Treasury voucher ..... accounts" for rule "17" *read* rule "16."

Against items "Procedure in respect of ..... coupon," and "Imperfectly filled up ..... of" for rule "18" *read* rule "17."

Against items "Return to be submitted ..... month" for rule "19" *read* rule "18."

Against item "Requisition ..... Postmaster" for rule "20" *read* rule "19."

Against item "Duties of treasury ..... post office" for rule "21" *read* rule "20."

Against items "Treasury voucher ..... accounts" for rule "22" *read* rule "21."

Against item "Advice list ..... concerned" for rule "23" *read* rule "22."

Against item "Not to be refused ..... treasury" for rule "24" *read* rule "23."

Against item "Payment of ..... officer" for rule "25 *read* rule "24."

Against item "Entries to be made in registers" for rule "26" *read* rule "25."

Against item "Receipts to be sent to remitters" for rules "26 and 27" *read* rules "25 and 26."

Against items "Remittances ..... credited" and "Forms appertaining ..... of" for rule "28" *read* rule "27."

Under head "Money-order(s)—Rent" in the first item, "Form ..... parts" for "four" *read* "three."

(16) At pages xli and xlii *strike out* all the items under head "Officer(s), Government" except :—

Pecuniary transactions with, on behalf of an Estate under Government management. Collectors not to have	14	37

(17) At page xliii under the same head *strike out* the items from

"Land holding and commercial speculation. Rules regarding connection of, with

to

"Prohibited from speculative investments,"

and all the entries against them.

(18) At page xliv under head Pension(s), Political and Hereditary *insert* the following:—

Authority to sanction—in cases of persons drawing Rs. 20 or less a month	5A	185

3-7-1907.

(19) At page xlvii under head "power(s)" and sub-head "of Government of Bengal" *strike out* the following item :—

To exempt political and territorial pensioners of rank from personal attendances	7(*b*)	186

and *insert* the above under the sub-head "of Commissioners" at page xlvii.

At the same page under the same head and sub-head "of Board of Revenue" *strike out* the following item :—

To pass travelling allowances according to sanctioned rates ...	7	48

Against item "Precedure to be observed in such cases" for rule "11" *read* rules "12, 13 and 15" and *insert* the following just above the item :—

To accord administrative approval to proposals for provincial works estimated to cost not more than Rs. 7,500.	11	158
To accord administrative approval to expenditure on original works connected with buildings of the Imperial Customs and Salt Departments up to a limit of Rs. 2,500.	11	158

3-7-1907.

(20) At page xlviii, under head "Power(s)—continued—" and sub-head "Of Commissioners," in item "To sanction estimates.....works" for "Rs. 500" *read* "Rs. 2,500," and against item "Procedure to be observed in such cases" for rule "11" *read* rules "12, 13, and 15."

Strike off the item "To tansfer Sub-Deputy Collectors .....Government" and the entries against it.

Insert the following below the item :—

To write off irrecoverable value of stores or public money up to a limit of Rs. 200, provided there is no defect in the system	9	124
To sanction permanent advances to officers subordinate to them up to a limit of Rs. 500	11	124
To sanction payment of rent for lands or buildings held by Government up to Rs. 100 per annum	17	158
To sanction payment of Municipal taxes on Government buildings	18	158
To allow their subordinates to go on duty to any part of the territories of the Local Government	11	53

3-7-1907.

At the same page and under the same head *add* the following under sub-head "of Collectors" :—

To trasnfer Sub-Deputy Collectors within their districts subject to report to Government through the Commissioner ...	3	65

3-7-1907.

At the same page and under the same head *strike out* the following items from sub-head "of Commissioners" :—

Te pay arrears of political or territorial pensions up to Rs. 1,000	6	186
To pay arrears due to deceased pensioners up to Rs. 1100 after six months	10	187
To authorise Collector to transfer treasury duties to Assistant or Deputy Collector	1	114
To authorise Collector to put a Sub-Deputy Collector in charge of Subdivisional treasury	5, 2	65, 121

3-7-1907.

and *insert* the following under sub-head "of Collectors":—

To pay arrears of political or territorial pensions up to Rs. 1,000	6	186
To pay arrears of pensions due to deceased pensioners to their heirs	10	187
To place an Assistant or Deputy Collector in charge of a treasury	1	114
To place a Sub-Deputy Collector in charge of Subdivisional treasury	2	121

3-7-1907.

At the same page and under the same head and sub-head "of Commissioners" *insert* the following :—

To sanction pensions in case of persons drawing Rs. 20 or less a month	5A	185

3-7-1907.

At the same page and under the same head and sub-head for the item.

To pass travelling allowances at authorised rates	9	53

substitute following :—

To sanction the grant of travelling allowance to officers in inferior service on transfer	9A	53

3-7-1907.

At the same page under head "Power(s)" and sub-head "of Commissioners" *insert* the following :—

To sanction alteration in the date of birth in the service book	7	188

3-7-1907.

At the same page and under the same head and sub-head "Of Commissioner of Excise" in item "To sanction.....works" for Rs. 500, *read* Rs. 2,500, and against item "Procedure to be observed in such cases" for rule "11" *read* rules "12, 13 and 15."

7

Against item "Precedure to be observed in such cases" for rule "11" *read* rules "12, 13 and 15" and *insert* the following just above the item :—

To accord administrative approval to proposals for provincial works estimated to cost not more than Rs. 7,500.	11	158
To accord administrative approval to expenditure on original works connected with buildings of the Imperial Customs and Salt Departments up to a limit of Rs. 2,500.	11	158

3-7-1907.

(20) At page xlviii, under head "Power(s)—continued—" and sub-head "Of Commissioners," in item "To sanction estimates.....works" for "Rs. 500" *read* "Rs. 2,500," and against item "Procedure to be observed in such cases" for rule "11" *read* rules "12, 13, and 15."

Strike off the item "To tansfer Sub-Deputy Collectors .....Government" and the entries against it.

Insert the following below the item :—

To write off irrecoverable value of stores or public money up to a limit of Rs. 200, provided there isino defect in the system	9	124
To sanction permanent advances to officers subordinate to them up to a limit of Rs. 500	11	124
To sanction payment of rent for lands or buildings held by Government up to Rs. 100 per annum	17	158
To sanction payment of Municipal taxes on Government buildings	18	158
To allow their subordinates to go on duty to any part of the territories of the Local Government	11	53

3-7-1907.

At the same page and under the same head *add* the following under sub-head "of Collectors" :—

To trasnfer Sub-Deputy Collectors within their districts subject to report to Government through the Commissioner ...	3	65

3-7-1907.

At the same page and under the same head *strike out* the following items from sub-head "of Commissioners" :—

To pay arrears of political or territorial pensions up to Rs. 1,000	6	186
To pay arrears due to deceased pensioners up to Rs. 1100 after six months	10	187
To authorise Collector to transfer treasury duties to Assistant or Deputy Collector	1	114
To authorise Collector to put a Sub-Deputy Collector in charge of Subdivisional treasury	5, 2	65, 121

3-7-1907.

and *insert* the following under sub-head "of Collectors":—

To pay arrears of political or territorial pensions up to Rs. 1,000	6	186
To pay arrears of pensions due to deceased pensioners to their heirs	10	187
To place an Assistant or Deputy Collector in charge of a treasury	1	114
To place a Sub-Deputy Collector in charge of Subdivisional treasury	2	121

3-7-1907.

At the same page and under the same head and sub-head "of Commissioners" *insert* the following:—

To sanction pensions in case of persons drawing Rs. 20 or less a month	5A	185

3-7-1907.

At the same page and under the same head and sub-head for the item.

To pass travelling allowances at authorised rates	9	53

substitute following:—

To sanction the grant of travelling allowance to officers in inferior service on transfer	9A	53

3-7-1907.

At the same page under head "Power(s)" and sub-head "of Commissioners" *insert* the following:—

To sanction alteration in the date of birth in the service book	7	188

3-7-1907.

At the same page and under the same head and sub-head "Of Commissioner of Excise" in item "To sanction.....works" for Rs. 500, *read* Rs. 2,500, and against item "Procedure to be observed in such cases" for rule "11" *read* rules "12, 13 and 15."

Insert the following below the item:—

To write off irrecoverable value of stores or public money up to a limit of Rs. 200, provided there is no defect in the system	9	124
To sanction permanent advances to officers subordinate to him up to a limit of Rs. 500	11	124
To sanction payment of rent for lands or buildings held by Government up to Rs. 100 per annum	17	158
To sanction payment of Municipal taxes on Government buildings	18	158
To sanction pensions to cases of persons drawing Rs. 20 or less a month	5A	185
To sanction the alteration in the date of birth in the Service book	7	188
OF DIRECTOR OF LAND RECORDS—		
To sanction pensions in cases of persons drawing Rs. 20 or less a month	5A	185
To sanction estimates amounting to Rs. 2,500 for individual works	10	158
Procedure to be observed in such cases	12, 13 & 15	158
To write off irrecoverable value of stores or public money up to a limit of Rs. 200, provided there is no defect in the system	9	124
To sanction permanent advances to officers subordinate to him up to a limit of Rs. 500	11	124
To sanction payment of rent for lands or buildings held by Government up to Rs. 100 per annum	17	158
To sanction payment of Municipal taxes on Government buildings	18	158
To sanction the alteration in the date of birth in the Service book	7	188
OF DIRECTOR OF AGRICULTURE—		
To sanction pensions in cases of persons drawing Rs. 20 or less a month	5A	185
To sanction estimates amounting to Rs. 2,500 for individuals works	10	158
Procedure to be observed in such cases	12, 13 & 15	158
To write off irrecoverable value of stores or public money up to a limit of Rs. 200, provided there is no defect in the system	9	124
To sanction permanent advances to officers subordinate to him up to a limit of Rs. 500	11	124
To sanction payment of rent for lands or buildings held by Government up to Rs. 100 per annum	17	158
To sanction payment of Municipal taxes on Government buildings	18	158
To sanction the alteration in the date of birth in the Service Book...	7	188

3-7-1907.

At the same page under head "Power(s)—continued," and sub-head "Of Collectors—," in item—

"To sanction erection.....provision" for Rs. 1,000 *read* Rs. 2,500, and *insert* the following below the item :—

To sanction the release of persons from Civil Jail for non-payment of Government demand, not exceeding Rs. 1,000	17	58
To sanction purchase of books, typewriters, warm clothing for orderlies, iron safes and other articles (not coming under "Contract Contingencies") from re-granted savings in the contract contingent allotment	8A	110

3-7-1907.

(21) At page xlix, under head "Power(s)—concluded," *insert* at the end of the sub-head "Of Collectors":—

OF OPIUM AGENTS OF BIHAR AND BENARES—		
To sanction pensions in cases of persons drawing Rs. 20 or less a month	5A	185
To sanction permanent advances to officers subordinate to them up to a limit of Rs. 500	11	134
To sanction payment of rent for lands or buildings held by Government up to Rs. 100 per annum	17	158
To sanction payment of Municipal taxes on Government buildings	18	158
To sanction the alteration in the date of birth in the Service Book	7	188

3-7-1907.

(22) At page 1, under head "Prohibition(s)" *strike off* all the items and the entries against them excepting item "Money transaction.....any."

(23) At page li, under head "Prohibition(s)—concluded," *strike off* items "Loans.....forbidden," "Insolvent Officers..... forbidden," "Acquisition and possession.....forbidden," "Management of.....for," "Acquisition and possession of land in the Native States.....forbidden," "Participation in the Management.....exempted," and "Speculative.....forbidden" and all the entries against them.

At the same page under head "Public Buildings and Lands" against the item "Procedure to be observed in such cases" for rule 11 *read* rules "12, 13 and 15."

(24). At page liv, under head "Release of persons—" *omit* the item "Powers of.....demands" and *insert* the following in its stead:—

Power of Collector to sanction—from imprisonment for non-payment of Government demands, not exceeding Rs. 1,000 ...	17	58

3-7-1907.

At the same page under head "Rent (s)" after the item "No allowance .....head-quarters," *insert* :—

Power of Civil Officers to sanction the payment of—for lands or buildings held by Government	17	158

3-7-1907.

(25) At page lvii, under head "RULE (s)" below item "For leave of absence of covenanted and.....Civil Service Regulations" *insert* :—

For supply custody and sale of village cadastral, thana and district maps	10	100

3-7-1907.

At the same page under head "SALE" *insert* as first item :—

Of village cadastral, thana and district maps. Rules for ...	10	100

3-7-1907.

(26) At page lx under heading "Service Books" *insert* the following :—

Of officers dismissed from the service of Government to be preserved for 12 years from the date of dimissal	32	229
Authority to sanction alteration in the date of birth in the—	7	188

3-7-1907.

(27) At page lxii, under head "Stock-book," after item "How to be kept.....it," *insert* :—

A separate volume of—is to be kept for articles of ordinary office furniture	6	100

3-7-1907.

At the same page and under heading "Sub-Deputy Collector (s)."

For the item "Distribution and posting of the Divisional staff of—to be made by Commissioners according to requirements" *substitue* "Distribution and posting of the staff of—to be made by Collectors."

(28) At page lxiv, under head "SUPPLIES" *insert* as first item :—

Supply of village cadastral, thana and district maps, Rules for—	10	100

3-7-1907.

(29) At page lxvii under head "Transfer(s)" in the item "In case of the alternative of leave however Board's sanction is necessary" *substitute* "Commissioner's" for "Boards."

Under the same head for the item "Liablility of subordinates for such, to be reported by Collectors through Commissioner to Board for orders" *substitute* "Liability of subordinates for such to be reported by Collectors to Commissioner for orders," and for the item "And a list of such officers to be kept in Board's office for necessary action if Commissioner fails to arrange" *substitute* "And a list of such officers to be kept in Commissioner's office."

At the same page under head "Travelling allowance" *strike out* the following item :—

Authority of Board to pass	7	48

and for the item—

Authority of Commissioner to pass	9	53

substitute the following—

Authority of Commissioner to sanction the grant of—to officers in inferior service on transfer	9A	53

3-7-1907.

CORRECTION SLIP FOR THE SECOND-HALF OF JULY 1909.

BOARD'S RULE, 1902.

Slip No. 234.

The following corrections should be made in the Index to the Board's Rules, 1902:—

At page i, under the head "Absence—Leave(s) of—See also "Leave," below the subject "Privilege leave application ..... register, *insert* :—

On volunteer duty to be reckoned as—on casual leave ...	4(*c*)	95

8-7-1909.

2. At page ii, under the head "Advances," below the subject "Power of different officers.....500," *insert* :—

Power of different officers to sanction house building ...	12	124

8-7-1909.

3. At page iv, above the head "Amla(s)," *insert* :—

Almirahs— Use of—	11	97

Under the head "Appeals," below the subject "Against or petition—ministeral officers," *insert* :—

Time for filing a second or further—to Board ...	12(*b*)	69

Under the head "Application(s)," below the subject "Form of re-appropriation.....of India," *insert* :—

Submission of—for extra grant to be submitted to Government direct on which the Board has no financial control	8(*a*)	113

8-7-1909.

4. At page vi, above the head "Arrear(s)," *insert* :—

ARRANGEMENT OF BOOKS AND REGISTERS— Vertical—on clerk's table	9	97

8-7-1909.

5. At page vii, above the head "Board," *insert* :—

Black book— Introduction of a—into all offices subordinate to the Board	32(*a*)	229

8-7-1909.

6. At page ix, under the head "Book(s)," below the subject "And of stock," *insert* :—

Introduction of a black—into all offices subordinate to the Board	32(*a*)	229

8-7-1909.

7. At page x, under head "Budget Estimate(s)—extra, below the subject "And how by the Board," *insert* :—

Submission of extra grant application direct to Government on which the Board have no financial control ...	8(*a*)	113

8-7-1909.

8. At page xi, above the head "Carriage," *insert* :—

Carbon paper— Use of pen—for duplication purposes	14	97

8-7-1909.

9. At page xii, under the head "Chainmen and Messengers," *strike off* all the subjects with references against them and *insert* :—

Distribution by District Officers of monthly allowance to chainmen within sanctioned limits	3	66
Maximum pay of—	3	66
Distribution of monthly allowance for chainmen by Districts	3	66

8-7-1909.

10. At page xv, under the head "Circular Order(s)," below the subject "A memorandum of.....rules," *insert* :—

Guard-file of Government—	32(*e*)	229

8-7-1909.

11. At page xxi, under the head "Diaries," below the subject "To be kept.....should show," *insert*:—

Particulars to be noted in case—maintained by Revenue Officers	7(*b*)	29

8-7-1909.

12. At page xxvi, under the head "Estimate(s)," in the second subject "Of requirements .....August," *for* "by 1st August" *read* "by 20th October" and *insert* the following below it:—

Date for submission of—	2(*a*)	161

8-7-1909.

13. At page xxvii, under the head "Fisheries" below the subject "Right of.....governing," *insert*:—

Credit of—rents to Public Works Department ...	Note to rule 15	226

8-7-1909.

14. At page xxviii, under the head "Form(s)" below the subject "Of requisition.....on March," *insert*:—

Forms and stationery to be kept in one stock ...	2(*a*)	223
A—Report on Moghul coins	7	181
B—Report on all classes of coins but the Moghul coins	7	181
C—Report to be submitted to Government by the Archæological Survey, Eastern Circle	14	181

8-7-1909.

15. At page xxx, under the head "Guards"—see "Russad Guards," *insert*:—

GUARD-FILE— Of Government Circulars	32(*e*)	229

8-7-1909.

16. At page xxxi, above the head "House Rent" *insert* :—

HOUSE BUILDING ADVANCE – Power to sanction—	12	124

8-7-1909.

17. At page xxxii, above the head "Irrigation," *insert*:—

IRON SUPPORT— Use of—to keep registers and books on clerk's table upright	9	97

8-7-1909.

18. At page xxxiii, under the head "Kunungo(s)," in the subject "Sanctioned strength.....divisions," for the words "by divisions," *read* "by districts".

Strike off the subject "Distribution and posting.....requirements" with references against it and *insert* :—

Distribution of, with pay and monthly allowance for Chairman by districts	3	66

8-7-1909.

19. At page xxxv, above the head "Loan (s)", *insert*:—

LIST OF OFFICERS— Gazetted and ministerial heads to be kept hung up in each Department	15	97

8-7-1909.

20. At page xxxvi, under head "Map(s)" below the subject "supply and sale of village settlement," *insert* :—

Replenishment of the Collectorate stock of ...	10	100

Above the head "Meeting (s)", *insert* :—

MATHEMATICAL INSTRUMENTS— Indent for—	35	229

8-7-1909.

21. At page xxxviii, under head "Money" below the item "not unnecessarily.....hands," *insert* :—

Rules regarding receipt of—when payments are not made into the Treasury under the Civil Account Code Rules	Sec. 4(*a*)	97

8-7-1909.

22. At page xli, above the head "Notice(s)", *insert* :—

NOTE-BOOK —		
Maintenance of—by ministerial head of each Department	32(*b*)	299
Maintenance of—by Personal Assistant to Commissioner	32(*c*)	229

Below the head "Office, mufassal," *insert* :—

OFFICE NOTE-BOOK—		
Maintenance of--by ministerial head of each Department	32(*b*)	229

8-7-1909.

23. At page xlvii, under the head "Power(s)," sub-head "Board of Revenue," for the subject "To remit irrecoverable value of stores or public money up to Rs. 1,000 when not Imperial," *read* "To remit irrecoverable value of stores or public money, falling on either Imperial or Provincial revenues" and insert the following below it:—

To sanction house-building advance to subordinate officers	12	124
To sanction petty local purchases of stationery and rubber stamps up to Rs. 20	13	124
To sanction the supply of copying machines (such as typewriters or cyclostyles), subject to the submission of a re-appropriation statement to Accountant-General, Bengal	8(*b*)	110

At page xlviii, under the head "Power(s)," sub-head "Of Commissioners," in the subject "To sanction payment of rents for lands.....Rs. 100 per annum," for "Rs. 100" *read* "Rs. 144" and *insert* the following:—

To sanction house building allowance to subordinate officers...	1	124
To sanction petty local purchases of stationery and rubber stamps up to Rs. 20	13	124
To sanction the supply of copying machines (such as typewriters or cyclostyles), subject to the submission of a re-appropriation statement to Accountant-General, Bengal	8(*b*)	110
To sanction renting of ordinary office accomodation within certain limits	17	158
To purchase Mathematical instruments up to a limit of Rs. 1,000	35	229

Under the sub-head "Commissioner of Excise," in the subject "To sanction payment of rent for lands or buildings held by Government up to Rs. 100 per annum," for "Rs. 100" *read* "Rs. 144" and *insert* the following:—

To sanction house building allowance to subordinate officers	12	124
To sanction petty local purchases of stationery and rubber stamps up to Rs. 20	13	124
To sanction renting of ordinary office accommodation within certain limits	17	158

Under the sub-head "Of Director of Land Records" in the subject "To sanction payment of rent for lands.....Rs. 100 per annum," for "Rs. 100" *read* "Rs. 144" and *insert* the following:—

To sanction house-building allowance to subordinate officers...	12	124
To sanction petty local purchases of stationery and rubber stamps up to Rs. 20	13	124
To sanction the supply of copying machines (such as typewriters or cyclostyles), subject to the submission of a re-appropriation statement to Accountant-General, Bengal	8(*b*)	110
To sanction renting of ordinary office accommodation within certain limits	17	158

Under the sub-head "Director of Agriculture," in the subject "To sanction payment of rent for lands.....Rs. 100 per annum," for "Rs. 100" *read* "Rs. 144" and *insert* the following:—

To sanction house-building allowance to subordinate officers	12	124
To sanction petty local purchases of stationery and rubber stamps up to Rs. 20	13	124
To sanction the supply of copying machines (such as typewriters or cyclostyles), subject to the submission of a re-appropriation statement to Accountant-General, Bengal	8(*b*)	110
To sanction renting of ordinary office accommodation within certain limits	17	158

At page xlix, under the sub-head "Of Opium Agents of Bihar and Benares," in the subject "To sanction payment of rent for lands... .....Rs. 100 per annum," for "Rs. 100" *read* "Rs. 144" and *insert* the following:—

To sanction house-building allowance to subordinate officers (power not delegated to Opium Agent, Benares)	12	124
To sanction petty local purchases of stationery and rubber stamps up to Rs. 20	13	124
To sanction the supply of copying machines (such as typewriters or cyclostyles) subject to the submission of a re-appropriation statement to Accountant-General, Bengal	8(*b*)	110
To sanction renting of ordinary office accommodation within certain limits	17	158

Under the sub-head "Of Collectors," against the subject "To acquire certain old coins, treasure trove" for "rule 6" *read* "rule 8," and against the subject "To purchase certain old coins..... ...Calcutta," for "rule 10" *read* "rule 8" and *insert* the following below it:—

To purchase Mathematical instruments up to a limit of Rs. 250	35	229

8-7-1909.

24. At page li, under the head "Prohibitions," below the subject "Prescribed channel.....except through" *insert*:—

Of keeping back registers on clerk's table unless needed	10	97
Of constructing, making additions to, and alterations in, buildings, departmentally, on Government lands in charge of Public Works Department prohibited ...	5(A)	157

Under the head "Public buildings and lands," below the item "and what by Public Works Department" *insert* :—

Sanction of sites for civil buildings to be made by a Committee	2(A)	157
Construction, addition to, and alteration in, buildings departmentally, on Government lands in charge of Public Works Department, prohibited	5(A)	157

8-7-1909.

25. At page liv, under the head "Register(s)" below the last entry, *insert* :—

No. 90—Stock account of	District maps sold ...	10(*c*)	100
„ 91— Ditto	Thana maps sold ...	10(*c*)	100
„ 92— Ditto	Village maps sold ...	10(*c*)	100

26. At page lv, under the head "Return(s)," *strike off* the entry "Form of No. xxxvi (security of officers... .....Commissioner)." 8-7-1909.

27. At page lix, under the head "Securities," *strike off* the entry "Conditions under which.....security" with references against it.

At page ix, under the same head, below the subject "Other .....salary," *insert* :—

Rules regarding promissory notes	12(*a*)	197

and *strike off* the entry "Form of Return No. xxxvi..... Commissioners." 8-7-1909.

28. At page lxvi, under the head "Tours", sub-head "Diaries of.....", below the last entry "Inspection rules..... officers," *insert* :—

Of Gazetted officers and kanungoes	7(*a*)	29

8-7-1909.

29. At page lxvii, under head "Travelling Allowances" below the subject "For assistant and.....in the interior," *insert* :—

Of Sub-Deputy Collectors at rates ordinarily admissible under the Civil Service Regulations	6	65

8-7-1909.

30. At page lxviii, under the head "Treasure Trove," in the subject "Collector to report to Commissioner," *read* "Government" for "Commissioner."

In the subject "Copy of this report.....information" for "Asiatic Society at Calcutta," *read* "Superintendent of Archæological Survey, Eastern Circle."

Against the subject "Notices to be served at cost of Government," for "rule 5" *read* "rule 4."

Strike off the following subjects with references:—

(1) "Commissioners to report to Board for orders."

(2) "Rule not applicable to cases of coins."

(3) "Collector to acquire old coins."

(4) "Explanation of these coins" and *insert*:—

Acquisition of coins by Collector	5	181

Against the subject "When.....by Collector," for "rule 7" *read* "rule 6" and *insert*:—

Coins submitted to Government to be sent for examination to experts	7	181
Experts to report particulars in Forms A and B ...	7	181
Ordinarily coins of rare specimens to be acquired by Government	7	181

Strike off the subjects with references:—

(1) "Commissioner to report such cases to Government."

(2) "What coins to be sent to Asiatic Society."

Against the subject "Collectors to purchase.....value," for "rule 10" *read* "rule 8" and *insert*:—

Explanation of these coins	8	181